

SUPPORT DOGS LIMITED

England & Wales · Charity number 1088281

Details

Other names	DISABILITY ASSISTANCE DOGS, SEIZURE ALERT DOGS
Status	Registered
Legal form	Charitable company
Company number	04190624
Registered	2001-08-30
Register	View on the Charity Commission register

Contact

Address	Elsworth House Herries Road South Sheffield S6 1QS
Phone	01142617800
Email	info@supportdogs.org.uk
Website	www.supportdogs.org.uk

Activities

Objects: 1. TO TRAIN AND EDUCATE DOGS TO ACT AS EFFICIENT AND SAFE ASSISTANTS FOR DISABLED PERSONS;2. TO TRAIN AND EDUCATE DISABLED PERSONS IN THE PROPER SAFE USE OF SUCH DOGS AND IN THE ESSENTIALS OF CANINE CARE AND MANAGEMENT;3. TO PROVIDE SUCH ADDITIONAL SERVICES AND FACILITIES FOR THE RELIEF OF DISABLED PERSONS AS THE ASSOCIATION SHALL FROM TIME TO TIME DEEM APPROPRIATE;

Activities: Support Dogs Ltd trains assistance dogs for people with physical disabilities, Epilepsy and families of children with Autism.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Animals
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,176,529	£1,732,380	£3,246,452	43
2023-12-31	£1,817,471	£1,452,815	£2,802,303	38
2022-12-31	£1,494,495	£1,238,748	£2,437,647	34
2021-12-31	£1,024,981	£1,115,265	£2,181,901	32
2020-12-31	£1,122,150	£1,024,876	£2,272,184	28

Trustees

Name	Role	Appointed
David John Hobson	Chair	2021-01-14
Amanda Royston		2021-01-14
Amy Goodson		2015-09-17
Dr Grainne O'Connor		2018-06-07
Imogen Parker		2025-04-25
Kelly Lycett		2024-08-01
Laura Winson		2024-08-01
Mary Jeanine Broadhead		2018-08-01
Maurice O'Brien		2021-01-14

SUPPORT DOGS LIMITED

England & Wales - Charity number 1088281

Accounts

Registered number: 04190624
Charity number: 1088281

SUPPORT DOGS LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

FRIDAY



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19/09/2025
COMPANIES HOUSE

SUPPORT DOGS LIMITED

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SUPPORT DOGS LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	David Hobson, Chair Mary Broadhead, Vice Chair Amy Goodson, Director Katie Reed, Director Keith Williams, Treasurer Grainne O'Connor, Director Amanda Royston, Director Maurice O'Brien, Director Katie Stevens, Director (appointed 31 May 2024) Kelly Lycett, Director (appointed 31 May 2024) Laura Winson, Director (appointed 7 August 2024)
Company registered number	04190624
Charity registered number	1088281
Registered office	Elsworth House Herries Road Sheffield South Yorkshire S6 1QS
Chief executive officer	Rita Howson
Independent auditors	Shorts Chartered Accountants Statutory Auditor 2 Ashgate Road Chesterfield Derbyshire S40 4AA

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

The chairman presents his statement for the year.

Support Dogs is an ambitious, dynamic UK charity dedicated to providing life-saving care and improving the care and safety of autistic children through the training and provision of specialist assistance dogs.

In 2024, Support Dogs provided support and training for over 150 individuals and families in the UK. This equates to more than 750,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this. In 2024, over 29,000 people contacted the charity through its application pages, urgently in need of an assistance dog and the services we provide.

How our activities deliver public benefit

We continue to hear about the crisis facing health social care services in the UK. Record demand, lack of capacity, an ageing population and inflation are all squeezing services.

Yet the extraordinarily effective and efficient impact that assistance dogs have on reducing demand and pressure on these services continues to be overlooked by government and society.

The positive physical and mental health impact on the individuals and families we support, affected by disability and long-term conditions, is undeniable. Yet it seems that because these significant improvements to health and independence are as a result of the intervention of a dog, rather than a manufactured drug, labour-intensive public service or AI-enhanced electrical device equipment, they are given little consideration.

Our dogs provide 24/7 tailored care and support the individuals and families they are partnered with. We continue to train and care for them to overcome changes in health and circumstances to support them throughout the 8-year career of a support dog partnership. We provide this entirely free of charge. We estimate in 2024, our charity saved health and social care services over £35 million through reduction in care costs, medical appointments, emergency call outs, medication and hospital admissions experienced by our service users. In our 2024 survey of service users, 100% told us that their care needs had reduced since the intervention of their support dog and 100% said that they were now more independent. 66% described their support dog as their main aid to manage their condition. 90% stated that they are more physically active, 86% said that they are now more socially active. 67% stated that as a result of the intervention they now feel more motivated to actively care for their health. It is this clearly life-saving and life-changing support that has led to the huge demand for our services. It is this huge demand that has led our charity to urgently seek a new national centre from which we can help many more people and train many more dogs.

The purchasing of this new building is a huge step for our charity and comes after many years of planning and saving by Support Dogs. If we are ever to grow as a charity and truly extend our impact, this is a vital step. It is a step I am hugely proud of, but is only one step on a long journey.

We have purchased this property and occupy the offices, the remainder of the space remains an empty warehouse. We now need to raise the funds to transform it into a fully functional unique national centre for assistance dogs and their partnerships.

Highlights of the year ended December 2024

Our volunteers donated over 300,000 hours of support to our charity in 2024. I would like to express our sincere gratitude to everyone who gave up their time to support us. The wonderful kindness of our volunteers and donors is vital to the continued success of this charity. It is this support that is allowing us to make the next step in our journey and we hope many more people will join us in enabling our vital, life-changing work.

SUPPORT DOGS LIMITED

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Our work training epilepsy seizure alert dogs is internationally-leading and pioneering. For over 30 years we have been training dogs to provide a 100% reliable alert before every epileptic seizure a client has. Research on this, however, is still limited. We were delighted to begin a new research project with University College London to increase understanding of the science behind this exceptional programme.

The biggest restriction to our long-term growth was the lack of physical space in the two buildings that the charity had used for almost 20 years. The significant step of purchasing a property from which we can create a purpose-built national centre is probably the most significant step this charity has made this century. In 2025 we will launch a capital appeal to fit out the property to create a facility that will meet the welfare needs of our service users, dogs and the community we serve.

The purchase of this new centre will provide the catalyst for a step change for our charity. It will significantly increase the number of service users we can support and dogs we can train. It will also create opportunities to develop new services to increase the reach of our work. We ask for support as we take on this most important of projects. Finally I would like to thank my fellow trustees who continue to give up their time, skills and experience in the regular meetings and in support of the senior leadership team. We welcomed three new trustees in 2024, Katie Stevens, Laura Winson, Kelly Lycett and we welcome one more in 2025; Imogen Parker. Imogen is an associate lawyer at the law firm Wiggin. Specialising in litigation and dispute resolution, she is also experienced in various elements of safeguarding work.

DocuSigned by:

David Hobson

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David Hobson, Chairman

Date: 16th September 2025

SUPPORT DOGS LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• Policies and objectives

The company is constituted under a Memorandum of Association and is a registered charity (charity number 1088281).

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons or their carers in the proper safe use of such dogs and in the essentials of canine care and management; and
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

• Activities undertaken to achieve objectives

Support Dogs is an ambitious, dynamic UK charity dedicated to providing life-saving care and improving autistic children through the training and provision of specialist assistance dogs.

There are currently three programmes:

Epilepsy Seizure Alert Dogs are trained to respond and alert their owners to imminent epileptic seizures. This programme is globally pioneering, and we are the only organisation in the UK to provide and train dogs with these attributes.

The security and independence people have gained through a Seizure Alert Dog is tremendous. Not only because they have a warning up to an hour before a seizure, allowing them to get to a place of safety, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are trained to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

Autism assistance dogs are trained to provide safety and to facilitate a more independent and socially inclusive life for an autistic child and their family. Our clients are autistic children who are often unable to communicate or express their feelings in a way that is understood by others. They have little sense of danger or of the consequences of their actions. 1 in 100 children in the UK are diagnosed with autism. Half of these children will have a tendency to bolt and wander off from their care givers, which can be very dangerous, and has often resulted in injuries to the child.

• Volunteers

All of our departments were strengthened by the selfless work of volunteers, with fundraising boosted and the charity services (previously administration) and training teams using volunteers in a variety of roles. The charity currently has over 200 volunteers engaged in regular activity.

It is estimated that our volunteers provide around 300,000 hours of work and their support benefits the charity to around £3.4 million annually. These hours are broken down to around 280,000 provided by puppy socialisers, nearly 82,000 from foster carers, over 1,500 from doggy day carers, 1,500 from volunteer drivers and 1,500 from event ambassadors.

We also made improvements to our Volunteer Programme. As our volunteers are so important to our work, we have developed the training and support that we provide to them, to ensure they have the care and resources they need to give our pups and dogs the best possible care and upbringing during their training.

Achievements and performance

• Review of activities

Through 2024, Support Dogs provided training and support for 154 families and individuals affected by autism, epilepsy and disability. This includes those going through the initial stages of the application process, supporting existing partnerships and supporting those who are preparing for the retirement of their existing support dogs. This was a 16% increase on the previous year and up 33% from 2018. Support Dogs provides 24-hours-a-day care and support, 365 days a year, for all our support dog partnerships, entirely free of charge.

We provided over 750,000 hours of support to individuals and families affected by autism, epilepsy and disability across the whole of the UK. We estimate that our provided a cost saving of £35 million to the NHS and over care sector services.

New centre acquisition

In 2024, we received over 29,000 requests for help from individuals and families in need of our vital and life-changing services.

This crushing figure shows just how important it is for our charity. It is not acceptable for our charity to accept this shortfall between supply and demand. Therefore in 2024 we acquired a new building. This signals a considerable step-change for our charity and perhaps the biggest challenge in our 33-year history. The building, once complete, will enable us to increase the number of new clients supported each year by approximately 300%, as well as allowing us to develop a range of new services to support a wider tranche of the community.

In September 2024, we purchased the 28,115 sq ft premises, in Hillsborough, Sheffield, after over a decade of looking for a suitable property. This cost c£1M, and we have planning permission for change of use and the planned refurbishment by Sheffield City Council.

The site comprises a two-storey office, warehouse and car parking within a secure perimeter. However the property requires a comprehensive refurbishment, to ensure the building meets our vision of a pioneering, purpose-built national centre of excellence that will be a beacon for the training of specialist assistance dogs.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

The work to create this new centre will be undertaken in phases, as and when financial resources are available, yet still ensuring that there is no disruption to the charity's core services and the families and dogs we care for. The early phases scheduled include replacing the current roof covering thus improving the warehouse energy efficiency, installing solar panels and creating a dog welfare area, to ensure our dogs and pups in training can move to the new site safely and have the best possible care. Later phases include the creation of specialist client care rooms and gardens, sensory rooms, community space and education suite available for use to the wider community. A capital appeal will be launched in 2025 to raise funds for each phase through to completion.

Strategic Plan

In 2024, our five-year strategic plan leading up to and including 2029 was agreed.

The desire to have a wider and greater positive impact on the lives of more people led this plan. Our six strategic priorities are:

1. Relocation and growth by successfully moving to new premises and developing this into a national centre of excellence in Sheffield;
2. Research, to provide greater understanding of our unique epilepsy seizure alert programme;
3. Diversify our income streams and donor relationships;
4. Programme growth by expanding and improving our three main existing programmes for epilepsy, autism and disability to increase the number of people supported and enhancing service delivery;
5. Improved operational efficiency and effectiveness; and
6. Enhancing our outreach via community collaboration and developing our volunteering programme.

NHS savings and impact on care

The NHS was described by an independent 2024 review as being in a 'critical condition' amid surging waiting lists and a deterioration in the nation's health.

Against this backdrop, Support Dogs calculated the annual costs that our work saves the health service to have almost doubled. The previous £19m figure, generated in 2018, was updated and now stands at £35m annually.

This took into account the increase in the number of families we are working with at the end of 2024 and applying an increase in the 2018 costs for ambulance callouts, 999 calls, hospital stays, carer costs, prescription costs and GP appointments, using the inflation calculator.

The impact our extraordinary work has on the health service was evidenced with the results of our 2024 Client Survey. The results found:

- 100% of our clients have seen a reduction in their use of NHS and other healthcare services following the introduction of their support dog
- 100% said their care needs have reduced.
- 82% of clients said they are more physically active and 95% stated that their mental wellbeing has improved.
- 67% of our clients say they feel more motivated to take care of their own health since the arrival of their support dog, with 67% of our disability clients have reported a reduction in emergency calls, with 100% of our epilepsy clients echoing this.
- 100% of parents on our autism programme said they felt their child is safer since having their support dog, with 66% saying their care needs have reduced. 50% of our disability clients reported a reduction in home visits by health workers.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

New charity values

In 2024, as part of our Strategic Plan, we updated Support Dogs' values to reflect the ethos of our ever-growing charity. Our values are;

- 'kindness' – we are kind and caring to all, ensuring the health and wellbeing of our clients and dogs are never knowingly compromised;
- 'family' – providing a nurturing, diverse and inclusive environment, where personal development and all are appreciated and respected;
- 'dedication' – delivering a high-quality service that is driven by our dedication and shared commitment to saving and improving lives; and
- 'collaboration' – proactively working together and with others to seek new, different or more effective ways of working to meet our vision and charitable goals.

Discussions in Parliament

We continued our campaigning work in Parliament, alongside Assistance Dogs UK (ADUK) and the All-Party Parliamentary Dog Advisory Welfare Group, to highlight the plight of assistance dog charities and the ongoing challenges within the sector, such as the lack of recognition of dogs as medical aids. Notable events in Westminster were 'In Celebration of Assistance Dogs', as well as 'The State of Rescue' event, which raises awareness of the plight of rescue dogs and those who work in this industry.

The positive physical and mental health impact on the individuals and families we support, affected by disability and long-term conditions, is undeniable. Yet it seems that because these significant improvements to health and independence are as a result of the intervention of a dog, rather than a manufactured drug, labour-intensive public service or AI-enhanced electrical device equipment, they are given little consideration.

We continue to strive to have our voices heard and for greater recognition of assistance dogs in the corridors of power.

Work with schools

Our work with schools continues to educate young people about the role and need for an assistance dog and open up a dialogue about disability.

Our objective was to visit 30 schools between April 2024 and April 2025 - thanks to a £20,000 grant from Awards for All – we also enhanced our educational pack, making it bigger and better, with more comprehensive and engaging content.

We provided education and learning sessions to over 3,000 children aged two to 18, including special educational needs (SEN) students, in schools across the UK and also engaged more than 6,000 adults at work-based sessions and conferences to increase understanding of disability, invisible disability and the role of assistance dogs.

Furthering our work with young people, Stories with Symbols, which makes educational videos for children with SEN, visited our centre and featured trainer Ellie and trainee support dog Dave as part of a reading of the 'That's Not My Dog' book.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Work with siblings

In consultation with the charity Sibs, we continued our work to better understand the impact having a brother or sister with an autism assistance support dog can have on siblings. We set about sending a questionnaire to parents of our autistic young clients; to ask them about the effects a support dog was having on their other children.

Work with Epilepsy Action

In 2024, we collaborated with a fellow charity, Epilepsy Action, to promote responsible dog ownership amongst those with epilepsy.

We helped to collate the largest-ever survey of its kind, with the aim of better understanding the impact having a dog – both negative and positive – can have on a person who has the condition, while also ensuring the dog's best interests are met.

Support Dogs has been training epilepsy seizure alert dogs for over 30 years, having been the first organisation in the UK to do so. We are a global leader in this work.

Epilepsy seizure alert dogs are trained to provide a 100% reliable warning up to one hour in advance of an epileptic seizure. We receive a number of calls from people with the condition seeking advice and support to provide the best quality welfare and care for their dogs.

Rescue dogs and abandoned pets

In 2024, our charity built on the foundations of our work to train rescue dogs to be lifesaving and life-changing assistance dogs.

We are proud to be 'Champions of the second chance', and, in our 33-year history, one in four of our dogs have been sourced from rescue centres, council pounds or from owners who sadly can no longer look after their pet.

These include support dog Thunda, an unwanted pet, who has since been trained to help a young autistic boy to make sense of the world and to keep him safe, and Cleo the Labradoodle, a former rescue dog who is now a disability assistance dog for a young woman with cerebral palsy.

Following this work, we created a new Rescue Recruitment and Assessor role. The post holder spent the year sourcing rescue dogs, building up relationships with local authorities and organisations like Battersea Dogs' & Cats' Home and Dogs' Trust and assessing their suitability to become a reliable support dog.

In addition, we also increased our work to source hypoallergenic dogs, who don't shed dander, to cater for the growing number of clients with allergies.

New staff

We welcomed 13 new members of staff in 2024, which included the creation of some new roles.

To help increase the number of teams we trained in 2024, the budget was authorised to enable us to take on an extra dog trainer and an instructor.

Bolstering the addition of our business operations manager in 2023, in 2024, we appointed a business operations officer to strengthen support. This new team has been instrumental in driving the way forward with the transition to our new headquarters and our aims to increase operational capacity. As we have grown, it has opened up opportunities internally for current staff to change roles, or as career progression - something that had been limited in the past.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Our 'Buddy' system came into effect, providing an extra tier of support to new staff and helping with staff induction and retention.

Training and Development

In addition to our continuous staff development, we joined the Assistance Dogs UK's Knowledge Sharing Programme. This is an opportunity for staff and volunteers to strengthen their knowledge and understanding of various topics within our industry.

These can range from the use of assistance dogs as a tactic of domestic abuse and overcoming funding hurdles to canine nutrition and assistance dog genetics.

Staff have found the extra training beneficial in their day-to-day work.

In January 2024, we welcomed Pat Stafford MBE, chair of ADUK, the umbrella organisation for accredited assistance dogs' charities, of which we are a founder member. This further cemented our reputation as an esteemed member of this trusted coalition, which provides a kitemark of excellence in assistance dog training and adheres to the highest training and welfare standards, as set out by Assistance Dogs International and the International Guide Dogs Federation.

We also hosted a visit from Caroline Preston, chief executive of fellow ADUK-accredited charity Autism Dogs and exchanged information on our working practices.

We also established five new 'Task and Finish Groups' - Volunteers, USP, Application, Retirement, Efficiencies – to help strengthen our work in focused areas. This was a chance for streamlined focus groups to look at developing efficiencies in these areas.

We launched our new H.E.L.P (Handler Engagement Learning Programme) to better equip our dog handling volunteers, such as puppy socialisers, foster carers and drivers, with improved ways to care for our dogs. Content included dog psychology and how they learn, everyday life, including toileting and emergency first aid for dogs and the benefits of loose lead walking.

This was as a result of volunteer feedback and aimed to bring our policy and structure in line with our 2024-2029 Strategic Plan while upskilling volunteers and increasing engagement.

National coverage

In 2024, our work on all three programmes gained significant coverage both locally, regionally and nationally, with just under 200 pieces of publicity in local and national newspapers as well as women's magazines, pet publications, disability publications and local and national TV and radio, including a piece on ITV for Neurodiversity Week.

We were given the opportunity of a platform as part of an exhibition at the Florence Nightingale Museum, in its Caring Companions exhibition on assistance animals. The BBC's Make a Difference Awards shone the spotlight on our work, with several clients and their dogs shortlisted, and a regional winner – namely Elvis the autism assistance dog who saved the life of his young partner after the boy ran into the path of an oncoming car.

Furthermore, as our patron, TV presenter and broadcaster Angela Rippon CBE, appeared on BBC1's Strictly Come Dancing pre-Christmas 2023, her appearance and mention of Support Dogs while on a 2024 arena tour further highlighted our work.

In tandem, as our profile was raised, enquiries increased, with funds increasing also.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

- **Fundraising activities and income generation**

Support Dogs is committed to providing its services entirely free of charge to those who will benefit from them. However, we rely entirely on voluntary donations, and we proactively seek funding from a wide range of sources.

Numerous streams continue to boost our income, from Great North Run and London Marathon participants and daredevil abseilers and skydivers, to generous donations from events including the Five Wealth dinner, held by the parents of one of our autism assistance clients, which raised £23,000, and the Barden Clay Shoot, also organised by parents of a young disability assistance client, which also raised £23,000. Our attendance at Crufts earns us in excess of £20,000 through sales and increases visibility amongst dog lovers.

Our flourishing corporate partnership with Allied Assurance proved beneficial, with a £186,000 donation to kick-start our National Centre Capital Appeal, making for our biggest-ever single corporate donation.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. This is also true in light of the property purchase (see property purchase section below), for which the trustees have approved a detailed property plan and budget which will run alongside the core service budgets. Actual results will be compared, and budgets updated as necessary as the project progresses.

The trustees are aware that such an investment carries an element of risk but are confident that this is the appropriate course of action to ensure that service delivery can be enhanced, and our reach can be expanded. Whilst expenditure will likely be higher for a period of time, the trustees intend to match this with additional fundraising income. For this reason, the trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal.

At 31 December 2024, the free reserves of the charity were £2,913,832 which represents approximately 20 months of 2024 operating costs and 18 months of expected costs in 2025. The trustees monitor the level of reserves on a regular basis.

- **Principal risks and uncertainties**

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out above, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances.

● Overview

The charity's income increased to £2,176,529 from £1,817,471 in 2023. The surplus has also increased to £444,149 in 2024 compared to £364,656 in 2023.

Legacy income in 2024 fell slightly compared to the previous year. Income from this source has fluctuated significantly in recent years and it is likely that it will remain unpredictable.

Like many other organisations, costs have increased significantly during the year and are expected to increase again in 2025. The charity has few sources of recurring income, and it remains an ongoing challenge to generate enough annual income to cover increasing costs. Trustees review financial performance on a frequent and regular basis with this in mind.

The purchase of the new property completed in September 2024. As such, the designated fund has been utilised towards the purchase of the property. We have recognised that the level of reserves held has not funded this in its entirety nor will it fund the cost of renovating the building. We therefore intend to launch a capital appeal towards the costs of renovating the property that will ensure we can provide the necessary facilities for the safety and wellbeing of our staff, and the increased number of volunteers and assistance dogs. This will ensure delivery of our vital core services. The level of required general reserves will not be impacted by a reallocation of funds.

Structure, governance and management

● Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

● Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

● Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2024, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

David Hobson - Chairman

David was a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

Mary Broadhead - Vice-Chair

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover, with 1 cat currently in residence.

She is also a keen Sheffield United supporter, attending as many home games as possible.

Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St. James Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

Katie Reed

Katie Reed is General Counsel at Tottenham Hotspur Football Club, and brings legal support to the Charity and the Board of Trustees. Katie has worked in the football industry for her entire career and brings with her a wealth of contacts to help raise the profile of the Charity. Katie has a great love of dogs, having most recently owned a Bullmastiff (Lola), who she was devastated to lose during the first lockdown in 2020, and now owns a Rottweiler (Whisky) who is named after Lola's award-winning father (Whisky Mac Optimus Prime).

Keith Williams

Keith joined the board in 2016 and subsequently became treasurer. He has over 30 years' experience of investing in private companies, providing both venture capital and debt finance to many growing businesses. Originally a chartered accountant, Keith has a background of both commercial and financial experience, working with a wide range of companies at board level. He has held other non-executive roles, including with not-for-profit organisations.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

Gráinne O'Connor

Gráinne has been a client of the disability assistance dog programme for 10 years along with her first support dog Tori (a black lab who was originally her own pet dog) now retired and still living with Gráinne and her family. She is now partnered with Rupert, a yellow lab who is a change of career dog originally trained by medical detection dogs but, they redirected him to the Support Dogs Disability Assistance Programme when his skills and personality were recognised to be more appropriate for disability assistance. As a direct result of her experiences Gráinne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life of a person with disabilities, their families and loved ones.

After successfully winning a fully funded PhD studentship with The Open University, Gráinne went on to complete her PhD on the experiences of people with a longterm condition who use an assistance dog in 2020. Since then she has gone on to present at national and international academic conferences on her research in Human Animal Interaction in Disability.

Gráinne brings her professional background in health, research, knowledge of human-animal interactions and most importantly her insights as an 'expert by experience' to her role as trustee.

Amanda Royston

Amanda Royston was appointed to the Board of Trustees in January 2021.

Amanda has experienced the physical and mental health benefits a dog can bring and feels particularly passionately about the important difference trained specialist assistance dogs can make for people living with various medical conditions.

A business and marketing leader, including as former Marketing Director of Pizza Express, Byron and Starbucks; Amanda brings over 20 years' experience in scaling brands, customer marketing, partnership development, coaching and digital transformation.

Born in Sheffield, Amanda now lives in Surrey with her partner Paul and Reggie, their Australian Labradoodle. Alongside walking with Reg and Paul, Amanda enjoys music, fashion, football and travel.

Maurice O'Brien

Maurice began his career in finance & accounting, training as a chartered accountant at PwC. He subsequently spent 6 years in General Management roles at FTSE100 firm Flutter Entertainment, where he was a member of the Global Leadership Team for the group's leading brand, Betfair. Maurice is currently part of the co-founding team at Flexa, a VC-backed flexible working platform. His areas of expertise span strategy, finance, general management and operations.

Katie Stevens (appointed April 2024)

Katie is a chartered accountant, with over thirty years of finance, audit, risk, governance, and project management experience, having worked globally in the charity, public and private sectors (FTSE 100 and FTSE 250). Katie's most recent role was Director of Finance and Corporate Services for the Chartered Institute of Environmental Health. Katie retired early so she could pursue her desire to support the most vulnerable in our communities. Katie is currently Trustee for 11 UK charities and trusts, focusing mainly on supporting and improving the lives of young persons and adults with learning difficulties and/or disabilities. In addition, Katie is Chair of Northumbria Primary Care and Non-Executive Director for Northumbria Healthcare NHS Foundation Trust. At home in Northumberland with Ian, she looks after a working Labrador and spends as much time as possible outside in the beautiful countryside.

Kelly Lycett (appointed May 2024)

Kelly currently works for Barnsley Metropolitan Borough Council as an Area Council Manager in the Stronger Communities Service. Previous to this role, she has worked in funding environments in a business development capacity for 15 years before moving into commissioning and contract management.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

Kelly has spent the majority of her career working in non-profit organisations with a commitment to improving outcomes for children, adults, families and communities. She brings a wealth of experience and understands the important role charities like Support Dogs play in helping people and the challenges they face. Kelly is keen to use her experience to help shape Support Dogs

Laura Winson (appointed August 2024)

Laura Winson, the co-founder & director of Sheffield based inclusive talent agency Zebedee Talent, representing people with disabilities, visible differences and LGBTQIA talent.

Combining her background as a social worker, love of fashion and film, and social justice values, Laura established Zebedee back in 2017 alongside fellow co-founder Zoe Proctor. Together, they've worked tirelessly to change the way disability, visible difference and gender identity are represented in fashion and wider media, with astounding results.

Today, Zebedee stands as the world's leading inclusive talent agency, representing hundreds of models and actors across the UK, Europe, the USA, Australia, and Japan. By championing underrepresented groups, they are reshaping the industry, challenging traditional casting practices, and collaborating with iconic brands like Gucci, Burberry, Mercedes, Vogue, and Disney - showcasing their far-reaching impact.

She is both a people and animal lover, and is delighted to be joining Support Dogs as a trustee.

● **Related party relationships**

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents thirteen charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners, Autism Dogs, Service Dogs UK, Seeing Dog Alliance Dogs for Autism, Darwin Dogs and Veterans with Dogs. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, the Fundraising Standards Board and Barnsley and Rotherham Chamber of Commerce.

● **Trustees' indemnities**

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

● **Risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. We are satisfied that systems and procedures are in place to mitigate our exposure to those major risks.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

The purchase of the property that will be developed into our new national centre for training and providing our life changing support dogs brings many exciting new challenges for our future, as we seek to use this to significantly grow and expand our pioneering work.

In the short term future this will mean launching a fundraising appeal to raise awareness of our plans and vital donations to create the centre that is so needed by so many families, and offering the level and quality of services our dogs and clients deserve. This new centre will also allow us to develop new services, especially with a wide reach of the local community. We will therefore be actively engaging with a wide range of stakeholders to learn how we can best develop our centre to maximise this and support the lives of many more people.

In addition to our plans to develop our new centre, we will also be continuing to expand research into our epilepsy seizure alert programme. This international pioneering, life saving programme is still under research and we hope to continue with work already started with partners such as Epilepsy Action and University College London.

We will also be looking to further develop our staff structure at the charity so we are able to help a growing number of clients each year. This will include recruiting more trainers and a senior instructor to oversee the care given to clients during the training process. We will also be appointing our first ever dedicated Finance Manager to ensure we are able to successfully navigate the growth and development of the charity efficiently and with robust financial structures.

The need for volunteers is as important as ever and there is currently a shortage of volunteer puppy socialisers affecting assistance dog charities globally. We will be developing the process we use to both recruit new volunteers and also the training and support that we provide to our existing volunteers to ensure that they find it an enjoyable and rewarding experience and continue with it.

Property purchase

The purchase of the property and associated legal fees were mostly funded by use of the designated fund which is shown in the Balance Sheet totalling £1,000,000. Subsequent work is intended to be covered in full by capital fundraising campaigns and trust / grant income. This will allow the charity to maintain an appropriate level of reserves and ensure that core service delivery is not adversely impacted.

A detailed plan has been drawn up and approved by the trustees and it is the intention that the works will take place on a four phased approach:

- Phase 1 – roof repair and building refurbishment
- Phase 2 – relocation of staff from the existing premises
- Phase 3 – expansion of client facing areas
- Phase 4 – expansion of dog welfare and enrichment

The charity intends to appoint a project manager to oversee and execute the above property plan. The senior management team are meeting regularly alongside trustees to ensure that the property plan is appropriately followed and updated as necessary.

SUPPORT DOGS LIMITED

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Public benefit statement

The Trustees give due consideration to the Charity Commissions guidance ('Public Benefit: running a charity" - PB2) in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

Disclosure of information to auditors

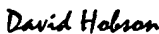
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Shorts, have indicated their willingness to continue in office.

Approved by order of the members of the board of Trustees on 16 September 2025 and signed on their behalf by:

DocuSigned by:

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David Hobson
Trustee

SUPPORT DOGS LIMITED

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

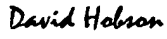
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 16 September 2025 and signed on its behalf by:

DocuSigned by:

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David Hobson
(Trustee)

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

Opinion

We have audited the financial statements of Support Dogs Limited (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 2024 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

Emphasis of matter

We draw your attention to note 27 of the financial statements which explains that the charity has purchased a property post year end. The property requires significant refurbishment and the charity has a detailed plan for the capital project which is reliant upon capital fundraising. The project is expected to take place in a four phased approach and is expected to complete by February 2027. A dedicated project team has been assigned to the management of this refurbishment. More information about the project can be found in the Trustees Report.

Our opinion has not been modified in respect of this matter.

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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the Trustees (who are also the directors of the charitable company for the purposes of company 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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of accident logs to identify any potential litigation;

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

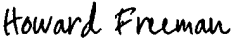
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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 Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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Howard Freeman BSc FCA (Senior Statutory Auditor)

**for and on behalf of
Shorts**

Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

16 September 2025

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SUPPORT DOGS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	1,766,390	320,009	2,086,399	1,752,447
Investments	5	59,603	-	59,603	31,386
Other income	6	30,527	-	30,527	33,638
Total income		1,856,520	320,009	2,176,529	1,817,471
Expenditure on:					
Raising funds	7	483,123	6,480	489,603	454,387
Charitable activities	8	1,085,037	157,740	1,242,777	998,428
Total expenditure		1,568,160	164,220	1,732,380	1,452,815
Net income		288,360	155,789	444,149	364,656
Transfers between funds	16	(36,419)	36,419	-	-
Net movement in funds		251,941	192,208	444,149	364,656
Reconciliation of funds:					
Total funds brought forward		2,661,891	140,412	2,802,303	2,437,647
Net movement in funds		251,941	192,208	444,149	364,656
Total funds carried forward		2,913,832	332,620	3,246,452	2,802,303

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

The notes on pages 26 to 41 form part of these financial statements.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,320,975	262,954
Current assets			
Stocks	13	19,332	20,151
Debtors	14	436,244	572,619
Cash at bank and in hand		1,548,871	2,011,086
		<u>2,004,447</u>	<u>2,603,856</u>
Creditors: amounts falling due within one year	15	(78,970)	(64,507)
Net current assets		<u>1,925,477</u>	<u>2,539,349</u>
Total net assets		<u><u>3,246,452</u></u>	<u><u>2,802,303</u></u>
Charity funds			
Restricted funds	16	332,620	140,412
Unrestricted funds			
Designated funds	16	-	1,000,000
General funds	16	2,913,832	1,661,891
Total unrestricted funds	16	<u>2,913,832</u>	<u>2,661,891</u>
Total funds		<u><u>3,246,452</u></u>	<u><u>2,802,303</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

The financial statements were approved and authorised for issue by the Trustees on 16 September 2025 and signed on their behalf by:

DocuSigned by:

David Hobson

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David Hobson
Trustee

The notes on pages 26 to 41 form part of these financial statements.

SUPPORT DOGS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash provided by operating activities	561,459	126,720
Cash flows from investing activities		
Investment income	59,603	31,386
Proceeds from the sale of tangible fixed assets	-	4,000
Purchase of tangible fixed assets	(1,083,277)	(29,977)
Net cash (used in)/provided by investing activities	(1,023,674)	5,409
Change in cash and cash equivalents in the year	(462,215)	132,129
Cash and cash equivalents at the beginning of the year	2,011,086	1,878,957
Cash and cash equivalents at the end of the year	1,548,871	2,011,086

The notes on pages 26 to 41 form part of these financial statements

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

2. Accounting policies

2.1 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.

Support Dogs Limited 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.

2.2 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.

Designated funds comprise 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 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.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Income

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

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 Trust 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, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity 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 Charity 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 donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity 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.

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Liabilities and provisions

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 in the Statement of Financial Activities as a finance cost.

2.8 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.

2.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

(i) Recognition of legacy income

In applying the principles of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

(ii) Allocation of costs to restricted funds

Certain overheads are allocated to specific restricted funds using judgements around how much of that cost relates to particular projects. The main cost allocated in this way is staff costs and this is done on a percentage basis. The percentage is calculated based on the time spent on each project.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	507,914	242,413	750,327	426,011
Legacies	648,024	-	648,024	751,266
Trusts	331,820	76,396	408,216	334,189
Income from fundraising activities	278,632	1,200	279,832	240,981
Total 2024	<u>1,766,390</u>	<u>320,009</u>	<u>2,086,399</u>	<u>1,752,447</u>
Total 2023	<u>1,663,403</u>	<u>89,044</u>	<u>1,752,447</u>	

As at 31 December 2024 the charity had been notified of residuary legacies, the value of which is uncertain but was estimated to be £220,859, which did not meet the criteria for recognition and as such were not accrued.

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	<u>59,603</u>	<u>59,603</u>	<u>31,386</u>
Total 2023	<u>31,386</u>	<u>31,386</u>	

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other income	7,064	7,064	5,866
Fundraising trading income	23,463	23,463	27,772
Total 2024	<u>30,527</u>	<u>30,527</u>	<u>33,638</u>
Total 2023	<u>33,638</u>	<u>33,638</u>	

7. Cost of raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	363,134	-	363,134	297,749
Event costs	35,116	2,025	37,141	30,397
Printing	22,657	-	22,657	13,656
Advertising and website	12,656	-	12,656	30,722
Brochures	1,500	-	1,500	12,948
Consultancy	9,616	4,455	14,071	33,086
Networking events	174	-	174	1,907
Sundries	6,033	-	6,033	2,452
Expenditure on fundraising	32,237	-	32,237	31,470
Total 2024	<u>483,123</u>	<u>6,480</u>	<u>489,603</u>	<u>454,387</u>
Total 2023	<u>453,832</u>	<u>555</u>	<u>454,387</u>	

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Direct costs of charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	662,362	97,266	759,628	609,989
Training equipment and dog supplies	30,524	14,793	45,317	47,194
Client expenses (including accomodation)	1,285	14,997	16,282	17,355
Vet bills	6,039	15,558	21,597	26,011
Motor and travel	62,781	-	62,781	55,848
Volunteer expenses	5,045	16	5,061	3,225
Rates	73,136	-	73,136	73,347
Light and heat	22,506	-	22,506	17,733
Insurance	77,955	-	77,955	36,069
Repairs and renewals	37,130	12,638	49,768	39,843
Printing, postage and stationery	20,961	2	20,963	15,289
Telephone and internet	12,717	-	12,717	12,016
Sundries	5,365	-	5,365	5,337
Meeting costs	4,731	40	4,771	3,696
Bank charges	3,106	30	3,136	3,787
Depreciation	25,256	-	25,256	14,472
Profit on sale of fixed assets	-	-	-	(4,000)
	<u>1,050,899</u>	<u>155,340</u>	<u>1,206,239</u>	<u>977,211</u>
Audit and accountancy costs	12,810	-	12,810	15,805
Legal and professional	19,574	2,400	21,974	4,977
Governance - trustees meeting costs	1,754	-	1,754	435
	<u>34,138</u>	<u>2,400</u>	<u>36,538</u>	<u>21,217</u>
Total 2024	<u><u>1,085,037</u></u>	<u><u>157,740</u></u>	<u><u>1,242,777</u></u>	<u><u>998,428</u></u>
Total 2023	<u><u>854,228</u></u>	<u><u>144,200</u></u>	<u><u>998,428</u></u>	

Included within wages and salaries are admin salaries totalling £111,029 (2023: £193,992) which are considered to be support costs to the charity. Of this amount, £44,412 (2023: £77,597) has been allocated to costs of raising funds and £66,617 (2023: £116,395) has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditors for:		
The audit of the Charity's financial statements	12,000	9,000
All non-audit services not included above	5,000	4,800
	<u>17,000</u>	<u>13,800</u>

10. Staff costs

	2024 £	2023 £
Wages and salaries	1,016,033	826,307
Social security costs	83,095	62,805
Contribution to defined contribution pension schemes	23,634	18,625
	<u>1,122,762</u>	<u>907,737</u>

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

	2024 No.	2023 No.
Training staff	24	19
Management and support	19	19
	<u>43</u>	<u>38</u>

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £nil).

During the year ended 31 December 2024, expenses totalling £284 were reimbursed or paid directly to one Trustee (2023 - £nil).

During the year, the charity received no donations from the Trustees (2023 - £nil).

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 January 2024	365,673	25,639	24,030	34,148	449,490
Additions	1,074,679	-	256	8,342	1,083,277
At 31 December 2024	<u>1,440,352</u>	<u>25,639</u>	<u>24,286</u>	<u>42,490</u>	<u>1,532,767</u>
Depreciation					
At 1 January 2024	135,659	2,137	23,940	24,800	186,536
Charge for the year	14,894	5,128	47	5,187	25,256
At 31 December 2024	<u>150,553</u>	<u>7,265</u>	<u>23,987</u>	<u>29,987</u>	<u>211,792</u>
Net book value					
At 31 December 2024	<u>1,289,799</u>	<u>18,374</u>	<u>299</u>	<u>12,503</u>	<u>1,320,975</u>
At 31 December 2023	<u>230,014</u>	<u>23,502</u>	<u>90</u>	<u>9,348</u>	<u>262,954</u>

13. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>19,332</u>	<u>20,151</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	342,143	521,984
Prepayments and accrued income	28,144	18,720
Tax recoverable	65,957	31,915
	<u>436,244</u>	<u>572,619</u>

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	31,968	10,918
Other taxation and social security	20,633	19,772
Other creditors	5,093	4,128
Accruals and deferred income	21,276	29,689
	<u>78,970</u>	<u>64,507</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Property Fund	1,000,000	53,542	-	(1,053,542)	-
General funds					
General Funds - all funds	1,661,891	1,802,978	(1,568,160)	1,017,123	2,913,832
Total Unrestricted funds	2,661,891	1,856,520	(1,568,160)	(36,419)	2,913,832
Restricted funds					
Specific Area Fund	-	16,146	(16,146)	-	-
Dog Specific Fund	-	4,750	(4,750)	-	-
Seizure Alert Fund	92,212	45,000	(72,557)	-	64,655
Autism Assistance Fund	-	7,500	(7,500)	-	-
Dog Welfare Fund	-	300	(25,023)	24,723	-
Disability Assistance Fund	-	2,000	(13,696)	11,696	-
Staff - Client Services Fund	-	3,000	(3,000)	-	-
Property Refurbishment Fund	48,200	241,313	(21,548)	-	267,965
	140,412	320,009	(164,220)	36,419	332,620
Total of funds	2,802,303	2,176,529	(1,732,380)	-	3,246,452

Amounts totalling £1,053,452 designated towards the purchase of a property have been released from the designated property fund as the purchase of the new property was completed in the year.

The other transfers noted in the table above were amounts transferred from unrestricted to restricted funds which related to expenses for particular projects which were pre-agreed by trustees to be covered by unrestricted funds. The amounts in question were £24,723 for the Dog Welfare Fund and £11,696 for the Disability Assistance Fund.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	100,000	1,000,000
General funds					
General Funds	1,354,138	1,728,426	(1,308,059)	(112,614)	1,661,891
Total Unrestricted funds	2,254,138	1,728,426	(1,308,059)	(12,614)	2,661,891
Restricted funds					
Specific Area Fund	-	2,438	(2,438)	-	-
Dog Specific Fund	-	8,000	(8,300)	300	-
Seizure Alert Fund	132,870	21,000	(61,658)	-	92,212
Autism Assistance Fund	-	27,106	(27,106)	-	-
Dog Welfare Fund	25,639	2,000	(34,602)	6,963	-
Disability Assistance Fund	-	3,500	(8,851)	5,351	-
Property Refurbishment Fund	25,000	25,000	(1,800)	-	48,200
	183,509	89,044	(144,755)	12,614	140,412
Total of funds	2,437,647	1,817,470	(1,452,814)	-	2,802,303

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	1,000,000	53,542	-	(1,053,542)	-
General funds	1,661,891	1,802,978	(1,568,160)	1,017,123	2,913,832
Restricted funds	140,412	320,009	(164,220)	36,419	332,620
	<u>2,802,303</u>	<u>2,176,529</u>	<u>(1,732,380)</u>	<u>-</u>	<u>3,246,452</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Designated funds	900,000	-	-	100,000	1,000,000
General funds	1,354,138	1,728,426	(1,308,059)	(112,614)	1,661,891
Restricted funds	183,509	89,044	(144,755)	12,614	140,412
	<u>2,437,647</u>	<u>1,817,470</u>	<u>(1,452,814)</u>	<u>-</u>	<u>2,802,303</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,320,975	-	1,320,975
Current assets	1,671,827	332,620	2,004,447
Creditors due within one year	(78,970)	-	(78,970)
Total	<u>2,913,832</u>	<u>332,620</u>	<u>3,246,452</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	262,954	-	262,954
Current assets	2,463,444	140,412	2,603,856
Creditors due within one year	(64,507)	-	(64,507)
Total	2,661,891	140,412	2,802,303

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

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	444,149	364,656
Adjustments for:		
Depreciation charges	25,256	14,472
Investment income	(59,603)	(31,386)
(Increase)/Decrease in stocks	819	(8,156)
(Increase)/Decrease in debtors	136,375	(206,354)
Increase/(Decrease) in creditors	14,463	(2,512)
Profit on disposal of fixed assets	-	(4,000)
Net cash provided by operating activities	561,459	126,720

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,548,871	2,011,086

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

21. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	2,011,086	(462,215)	1,548,871
	<u>2,011,086</u>	<u>(462,215)</u>	<u>1,548,871</u>

22. Pension commitments

The Charity operates a defined contributions 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 and amounted to £23,634 (2023: £18,625). Contributions totalling £5,093 (2023: £4,128) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 December 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	88,039	80,868
Later than 1 year and not later than 5 years	43,551	24,747
	<u>131,590</u>	<u>105,615</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

24. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

25. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.

SUPPORT DOGS LIMITED

England & Wales - Charity number 1088281

Accounts

Registered number: 04190624
Charity number: 1088281

SUPPORT DOGS LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

SUPPORT DOGS LIMITED

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SUPPORT DOGS LIMITED

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

Trustees	David Hobson, Chair Mary Broadhead, Vice Chair Amy Goodson, Director Katie Reed, Director Keith Williams, Treasurer Grainne O'Connor, Director Alison Marsh, Director (resigned 29 September 2023) Amanda Royston, Director Mark Holmshaw, Director (resigned 15 October 2023) Maurice O'Brien, Director Katie Stevens, Director (appointed 31 May 2024) Kelly Lycett, Director (appointed 31 May 2024) Laura Winson, Director (appointed 7 August 2024)
Company registered number	04190624
Charity registered number	1088281
Registered office	21 Jessop Riverside Brightside Lane Sheffield South Yorkshire S9 2RX
Chief executive officer	Rita Howson
Independent auditors	Shorts Chartered Accountants Statutory Auditor 2 Ashgate Road Chesterfield Derbyshire S40 4AA

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

The chairman presents his statement for the year.

I am proud of the exceptional work of the charity over the past 12 months. We have met the simple aim of saving lives and making the day-to-day reality significantly better for families living with epilepsy, autism and a wide range of medical conditions and disabilities. We have achieved this through the training, provision and aftercare of wonderful support dog partnerships.

In 2023, Support Dogs provided support and training for over 142 individuals and families in the UK. This equates to in excess of 600,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this. Over the past five years, we have received an average of over 4,000 requests for support each year from people desperately in need of an assistance dog and the services we provide.

How our activities deliver public benefit

The wide extent of the extraordinary impact that a support dog has on the individuals and the families we support was highlighted in our 2023 survey of our charity's service users.

The client survey evidenced that:

- 90% of our clients are more physically active;
- 86% are more socially active;
- 67% feel more motivated to take care of their own health since the arrival of their support dog; and
- 43% have started eating more healthily.

The results clearly highlight that our support dogs allow children and adults to live more safely, healthily and independently, resulting in them relying less on health services and other family members and provides the opportunity to lead a comprehensively healthier life.

Two thirds of our clients live with multiple disabilities and so often have complex varying medical conditions. This positive intervention of a support dog is absolutely vital to their long-term health and reducing the impact on the NHS and other health and social service providers. The survey also highlighted that:

- 65% would class their support dogs as their main medical aid;
- 100% of disability assistance responders say that their care needs have reduced;
- 65% reported a reduction in emergency calls, a reduction that increases to 100% of our epilepsy clients;
- 100% of our parents on our autism programme felt their child is safer since having a support dog;
- 66% of autism assistance responders identified that the care needs of their child have reduced; and
- 50% of our disability clients reported a reduction in home visits by health workers.

In addition, 50% of clients said that they avoided making medical appointments before their support dog due to restrictions to their mobility, lack of confidence and independence when leaving the house. The provision of one of our support dogs enables someone to attend a medical appointment earlier, resulting in an increase in their future health and wellbeing.

We have previously reported on our estimated saving of over £20 million per annum to the NHS and the above statistics and responses provide clear evidence that the service and role of Support Dogs makes a valuable contribution to the NHS and the general public benefit

Finally, a support dog can also have a positive financial impact on the families we support:

- 80% say family members have now been able to accept paid work; and
- 63% reported a reduction in money spent on medication, carer costs or travel to health appointments.

This exceptional impact coupled with the extraordinary demand for our charity services, drives our commitment to grow our resources and capacity to help more people.

SUPPORT DOGS LIMITED

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Highlights of the year ended December 2023

Our volunteers donated over 300,000 hours of support to our charity in 2023. I would like to express our sincere gratitude to everyone who gave up their time to support us. The wonderful kindness of our volunteers and donors is vital to the continued success of this charity. It is this support that is allowing us to make the next step in our journey and we hope many more people will join us in enabling our vital, life changing work.

We have appointed a Business Operations Manager, which is the first time we have expanded our charity's management team in over 12 years and a vital step in enabling our charity to better develop our strategies to expand our work. We also increased staff supporting our volunteer support services and our puppy training programme. Our work training epilepsy seizure alert dogs is internationally leading and pioneering. For over 25 years we have been training dogs to provide a 100% reliable alert before every epileptic seizure a client has. Research on this, however, is still limited. We were delighted to begin a new research project with University College London to increase understanding of the science behind this exceptional programme.

Future Plans for 2024 and beyond

The biggest restriction to our long-term growth is the lack of physical space at our national training centre in Sheffield. Throughout 2023 we made significant efforts to address this issue and we are pleased to report that we have purchased a property post year end which meets the future needs of our charity. Over the past 10 years we have been building a fund of reserves restricted and designated specifically for use towards the purchase of a property when such an opportunity arrived. Now that we have completed on the purchase of the property, we plan to launch a capital appeal to fit out the property to create a facility that will meet the welfare needs of our service users, dogs and the community we serve.

The purchase of this new centre will provide the catalyst for a significant step change for our charity. It will significantly increase the number of services users we can support and dogs we can train. It will also create opportunities to develop new services to increase the reach of our work.

Finally, we welcome three new trustees who will be joining us in 2024. Katie Stevens joins as both a qualified accountant and with personal experience of epilepsy. Kelly Lycett joins us bringing experience of business development, project management for local government and not for profit organisations. Laura Winson has extensive experience in working to change the way disability is seen and support diversity. We thank Mark Holmshaw and Alison Marsh who have stepped down after several years on the charity's board of trustees.

DocuSigned by:



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David Hobson, Chairman

Date: 27 September 2024

SUPPORT DOGS LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The company is constituted under a Memorandum of Association and is a registered charity (charity number 1088281).

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons or their carers in the proper safe use of such dogs and in the essentials of canine care and management; and
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

● Activities undertaken to achieve objectives

Support Dogs is an energetic, innovative UK charity dedicated to improving the quality of life for people with epilepsy, physical disabilities and families of children with autism by training dogs to act as efficient and safe assistants.

There are currently three programmes:

Epilepsy Seizure Alert Dogs. These are trained to respond and alert their owners to imminent epileptic seizures. The security and independence people have gained through a Seizure Alert Dog is tremendous. Not only because they have a warning up to an hour before a seizure, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are taught to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

Autism Assistance Dogs are trained to meet the needs of both child and parents for a degree of predictability in social settings helping to bring independence not just for the children but for the whole family.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

- **Volunteers**

All of our departments benefited from the tireless work of volunteers, with fundraising boosted and the administration and training team using volunteers in a variety of roles. The charity currently has over 200 volunteers engaged in regular activity. There are no amounts included in these financial statements in terms of the invaluable time donated by volunteers, though it is estimated that they provide around 300,000 hours of work and their efforts save the charity around £3.4 million annually.

Achievements and performance

- **Review of activities**

Despite emerging in a post-covid climate and working against increasing inflation and continued cost of living rises, 2023 was a year full of positives.

Through the year, we provided training and support to 142 beneficiaries affected by epilepsy, autism and physical disabilities, with the far-reaching benefits extending to their families and even their workplaces.

The figure includes clients at all stages of the training process, from initial application to working partnerships and those whose dogs are nearing retirement age. This is an increase in service provision of over 15% over the previous 12 months and our largest annual growth for several years.

Last year, we received approximately 4,000 additional requests for our services, and our ambition is to build on the number of people we help year-on-year. We strive to grow our resources to cater for this.

Our dogs provide around the clock care and support for the individuals and families that they are matched with. This equates to over 600,000 hours of life-saving care in 2023.

The following report highlights some of the more notable of our activities over the past 12 months, notwithstanding the exceptional work carried out by our charity on a day-to-day basis.

Overwhelming demand

In 2023, just under 4,000 families and individuals contacted the charity requesting help. This overall figure includes a 70% rise in the demand for our disability programme.

These figures are despite work done (following a grant from Global Radio) to improve the digital profile of our charity and the information on our website to better sign-post individuals who we might not be able to help in the short-term due to our resources.

This figure is far beyond our current resources and capacity and, as demand grows, so does our passion and determination in our desire to be able to help as many people as we possibly can.

Our autism programme remains our most in-demand service. There are estimated to be around 700,000 autistic people in the UK.

We have further invested in this programme, with the results being wholly worthwhile. In a survey of autism assistance clients, 100% said their child felt safer with a support dog, and 66% said that the care needs of their child had reduced. All said their child's school had noticed a positive effect on their child since having a support dog.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Such is the impact of this service, we again received significant national coverage in 2023. This included the story of autism assistance dog Elvis – who saved the life of a young client who avoided a near-miss with an oncoming car. Elvis's extraordinary act was also featured on ITV's This Morning and in regional and national media.

Our epilepsy seizure alert programme remains globally unique and pioneering. We are the only UK assistance dog charity training support dogs to provide a life-saving 100% reliable advance warning of an oncoming epileptic seizure, up to one-hour prior and accurate to the exact minute.

The story of epilepsy seizure alert dog Cobble featured in the Christmas Eve 2023 edition of The Sunday Times and brought the charity a great deal of attention. These specially trained dogs enable clients to get to a place of safety and privacy to have their seizure, often saving lives as without a support dog, epileptic clients can injure themselves during an attack, and often 'come around' in a state of disorientation, or even in hospital.

There are 600,000 people in the UK living with epilepsy and 30% do not respond to medication, meaning they have uncontrolled seizures. There are 21 epilepsy-related deaths each week and the condition alone cost the NHS £1.5 billion a year, with 100,000 hospital admissions annually due to epilepsy.

With a support dog, 100% of clients have seen a reduction in hospital visits or the use of community-based health services.

Our work for people with physical disabilities, such as Multiple Sclerosis, Fibromyalgia and cerebral palsy also makes a huge difference to people's quality of life. Support dogs are trained to help these clients with a range of everyday tasks, such as opening and closing doors, dressing and undressing, picking up dropped items, fetching help and even unloading the washing machine.

100% of disability clients say their care needs have reduced since having a support dog, two thirds reported a reduction in emergency callouts and 100% have increased their confidence to live independently.

Awareness of our disability programme has further been strengthened by the addition of disability assistance dog Tinks on CBeebies' Dog Squad.

Despite our restricted resources, we are still able to support a growing number of families, providing great value for money. All our services are provided free of charge. In 2018 we estimated the charity's services saved the NHS an estimated £20 million each year. Five years on from this estimate we are confident to say that this figure is significantly more.

Other benefits include: 80% of clients said family members have now been able to accept paid work and 63% said having a support dog has resulted in a reduction in costs related to medication or travel to health appointments.

Developing our Education Programme with schools

Support Dogs is currently providing care for individuals aged from as young as 5 years of age to 78. In a 2023 survey of our clients 100% of them stated that they wished that they had known about the charity's services at an earlier age. 50% of our clients also stated that they felt a lack of general awareness of about assistance dogs creates barriers to finding employment or volunteering.

This feedback led to our charity increasing its work developing education sessions with schools.

While the impact of a support dog is extraordinary, it can often be invisible. A disability like autism or epilepsy can be invisible to the public, and when a support dog is with their client, helping them to feel less anxious or assuring them that there is no immediate risk of a seizure, there are often not any visible signs that they are actively working.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Support Dogs' project to increase greater awareness amongst schools of the work that we do, as well as the wider work of assistance dogs aims to address this. Our talks are tailored to all age groups and often involve us bringing a working support dog or one of our ambassador dogs. This built on the success of a schools pack we created with The Snowman and Penguin Random House in 2022. Our work in schools lays the foundations of understanding, and greater awareness of the reason someone has a support dog. We also worked with other member charities of Assistance Dogs UK (ADUK), to produce an animation explaining what an assistance dog is and all the different types of life-changing support they provide.

The animation aims to celebrate assistance dogs and raise awareness that they can come in all shapes and sizes and can carry out different tasks or alerts that enable their owners to live more independently and have happier lives.

Our work with schools is particularly important in the schools where we have young clients, or those who are hoping to benefit from a support dog in the future. 100% of our autism clients said that their child's school had noticed a positive impact on the child following the placement of a support dog. Working with the school to better understand and enhance this impact will also greatly help us improve our services.

Improving the support for siblings of autistic children

At Support Dogs, we understand that autism affects the whole family, not just the child. Often the siblings of children with disability or additional needs are forced to live a life without compromise with restrictions and pressure inadvertently put on them from a young age that last with them through life.

In 2023 we stepped up our efforts to support siblings of autistic youngsters, to give them a better experience of having a brother or sister with a support dog. While a support dog can have a hugely positive impact on the whole family – improving the home environment, focus for play, family outings, improved sleep and access to education and social activities – the initial training and placing of a support dog can seem unfair. There is a real risk of the autistic child getting a wonderful, brilliantly trained dog, and their siblings getting nothing.

Building on our work to monitor the positive impact that a support dog does have on siblings, we began work to better integrate siblings into the process of training a support dog and placing it in their home. To achieve this we partnered with Yorkshire-based charity Sibs, the only UK charity which supports people who grow up with a disabled brother or sister.

Our staff attended training sessions with Sibs to better understand the issues faced by siblings and to start to plan ways we can tackle this with our services. We also run workshops for parents going through the support dog application and training process to enable them to start to consider some of the issues often faced by siblings and how to address them. We are now adapting our training processes to increase the involvement of siblings in it and the ways we recognise their support and contribution at special events such as our annual support dog graduation ceremony.

Expanding of our care for those with more limiting conditions

Perhaps as a lasting effect of the Covid pandemic we became increasingly aware of clients and potential future clients needing the support of an assistance dog in their home, but who are very rarely venturing out to more public areas such as shops and restaurants.

Our support dogs are trained to provide life changing care in all environments whether the home or in a busy shopping centre or healthcare setting. For a dog to be able to provide this, they do not only have to be able to be trained to perform the tasks, but also have the amazing confidence and focus to do so in often busy external environments with noises, people and smells to distract them.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

If a client is however only requiring the assistance of a support dog in their home, then the levels of confidence and focus need not to be so strictly tested. That means that some of our wonderful dogs who previously would not have been able to qualify as support dogs, can now go on to support families and individual as a companion dog.

Our first official companion dog graduated in 2023. This was to support a young autistic girl, whose personal circumstances meant that she was not accessing public areas on a regular basis, but the dog we placed with her made a significant contribution to her and her family within the home environment. This companion dog role means that we can successfully help more families than before, while also giving a role to dogs who previously will not have met the levels for being a fully qualified support dog.

Developing our internal structures to more effectively deliver our services

Support Dogs has now been operating for over 31 years. So much of our work and successes over that time have been delivered by a relatively small staff team and a large network of volunteers.

In 2023, we created a number of extra roles to really enable the charity to take some bigger steps to growing the impact that we are able to have. This included the appointment of a business operations manager to the charity's Senior Leadership Team, to develop the charity's long-term strategy, business planning and processes and allow better forecasting, impact analysis and budgeting.

We also recruited a second volunteer co-ordinator to better support, recruit and care for the wonderful network of volunteers that make so much of our work possible.

While our resources limit our charity in terms of what we can pay our staff compared to larger charities and commercial organisations, we are committed to providing the best working environment possible for our staff. In 2023, Support Dogs began working with an external human resources advisor to better develop our workforce structures. We also passed the Flexa verification to qualify as a truly "flexible" organisation to work for.

Whilst we are restricted by the practicalities of day-to-day dog training and the specific needs of our service users, Support Dogs has an open approach to discussing flexible and hybrid work practices so that each of our valued team members feel supported and able to do their best work.

Enabling our employees to manage their lifestyle, for instance healthcare or childcare needs, builds up a mutual trust and we all benefit from getting the best out of our staff.

The verification followed a survey of Support Dogs staff. Our results showed we scored 76% in working location freedom, 75% in flexible hours, 66% in company benefits satisfaction, 62% in work-life balance satisfaction, 66% in role modelling satisfaction and 82% in work autonomy satisfaction.

Facing up to a volunteer crisis

One of the unexpected impacts following the pandemic was a reduction in volunteers. This was a trend experienced by charities across the world, but one that had real impact, especially on smaller charities like Support Dogs who are reliant on them and do not have huge budgets for marketing appeals.

In 2023, we experienced a 40% decrease in the number of puppies we could accept on to our training programme and this for the most part was due to a lack of volunteer puppy socialisers.

To address this, we have appointed a second Volunteer Co-ordinator and we also joined forces with other Assistance Dogs International charities with their "Life Changers campaign" to increase media awareness of volunteer roles and the vital part they play.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

● Fundraising activities and income generation

As a charity which relies entirely on voluntary donations and legacies, just like everyone else, we continue to feel the effects of the cost-of-living crisis, and inflation. The appointment of the Business Operations Manager will support our charity to look at money-saving efficiencies.

Our corporate partnerships work continued, with support from a number of companies, including strengthened backing from Vamoosh, which included Support Dogs' logo on its packaging. Our partners at Elanco, Burns Pet Nutrition, Canon Medical Systems and Allied World continue to prosper.

Support from other brands, including British Land, Pets Foundation, Tesco's and Global also provided the charity with a boost.

We have also enjoyed increased exposure thanks to media campaigns, as well as our honorary president, Angela Rippon, appearing on BBC's Strictly Come Dancing, coverage of the charity training the UK's first assistance dog dachshund, and a number of clients appearing on prime-time TV shows, including Alan Titchmarsh's Love Your Weekend and Puppy School for Guide Dogs.

We continued with our annual fundraising initiatives, including having participants in major events such as the Great North Run, London Marathon, Parallel Windsor, as well as our own charity-run events like our Santa Paws Walk, Puppy Love comedy night and charity abseil. Our presence at events such as Crufts is also a popular funding stream.

One in three support dogs only exists thanks to the generosity of people who have left money to Support Dogs in their wills. We continue to offer our free will-writing service in relation to this, and our membership of the National Free Will Network is ongoing.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. This is also true in light of the property purchase (see property purchase section below), for which the trustees have approved a detailed property plan and budget which will run alongside the core service budgets. Actual results will be compared, and budgets updated as necessary as the project progresses.

The trustees are aware that such an investment carries an element of risk but are confident that this is the appropriate course of action to ensure that service delivery can be enhanced, and our reach can be expanded. Whilst expenditure will likely be higher for a period of time, the trustees intend to match this with additional fundraising income. For this reason, the trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

excluded from free reserves for the purpose of the calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted in the accounts, the trustees have designated £1,000,000 of free reserves for this purpose. These funds were spent post year end towards a property purchase (see property purchase section below).

At 31 December 2023, the free reserves of the charity were £1,398,937 which represents approximately 11.5 months of 2023 operating costs and 9.5 months of expected costs in 2024. The trustees monitor the level of reserves on a regular basis.

● Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out above, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances.

● Overview

The charity's income increased to £1,817,471 from £1,494,495 in the previous year. The surplus has also increased to £364,656 in 2023 compared to £255,747 in 2022.

For the first time, total income has returned to the level achieved prior to the start of the Covid pandemic, primarily as a result of an increase in legacy income. Legacy income in 2023 more than doubled compared to the previous year. Income from this source has fluctuated significantly in recent years and it is likely that it will remain unpredictable.

Like many other organisations, costs have increased significantly during the year and are expected to increase again in 2024. The charity has few sources of recurring income and it remains an ongoing challenge to generate enough annual income to cover increasing costs. Trustees review financial performance on a frequent and regular basis with this in mind.

During the year, we identified a suitable property in Sheffield, and the purchase completed in September 2024. As such, the designated fund has been utilised towards the purchase of the property. We have recognised that the level of reserves held has not funded this in its entirety nor will it fund the cost of renovating the building. We therefore intend to launch a capital appeal towards the costs of renovating the property that will ensure we can provide the necessary facilities for the safety and wellbeing of our staff, and the increased number of volunteers and assistance dogs. This will ensure delivery of our vital core services. The level of required general reserves will not be impacted by a reallocation of funds.

Structure, governance and management

● Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

● Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

● Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2023, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

David Hobson - Chairman

David was a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

Mary Broadhead - Vice-Chair

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover, with 1 cat currently in residence.

She is also a keen Sheffield United supporter, attending as many home games as possible.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St. James Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

Katie Reed

Katie Reed is General Counsel at Tottenham Hotspur Football Club, and brings legal support to the Charity and the Board of Trustees. Katie has worked in the football industry for her entire career and brings with her a wealth of contacts to help raise the profile of the Charity. Katie has a great love of dogs, having most recently owned a Bullmastiff (Lola), who she was devastated to lose during the first lockdown in 2020, and now owns a Rottweiler (Whisky) who is named after Lola's award-winning father (Whisky Mac Optimus Prime).

Keith Williams

Keith joined the board in 2016 and subsequently became treasurer. He has over 30 years' experience of investing in private companies, providing both venture capital and debt finance to many growing businesses. Originally a chartered accountant, Keith has a background of both commercial and financial experience, working with a wide range of companies at board level. He has held other non-executive roles, including with not-for-profit organisations.

Gráinne O'Connor

Gráinne has been a client of the disability assistance dog programme for 10 years along with her first support dog Tori (a black lab who was originally her own pet dog) now retired and still living with Gráinne and her family. She is now partnered with Rupert, a yellow lab who is a change of career dog originally trained by medical detection dogs but, they redirected him to the Support Dogs Disability Assistance Programme when his skills and personality were recognised to be more appropriate for disability assistance. As a direct result of her experiences Gráinne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life of a person with disabilities, their families and loved ones.

After successfully winning a fully funded PhD studentship with The Open University, Gráinne went on to complete her PhD on the experiences of people with a longterm condition who use an assistance dog in 2020. Since then she has gone on to present at national and international academic conferences on her research in Human Animal Interaction in Disability.

Gráinne brings her professional background in health, research, knowledge of human-animal interactions and most importantly her insights as an 'expert by experience' to her role as trustee.

Alison Jane Marsh

Jane is a former solicitor with over twenty years experience specialising in employment and pensions law. More recently she has worked at innocent drinks and at the pet food brand Lily's Kitchen as People Director. She is now retired.

Amanda Royston

Amanda Royston was appointed to the Board of Trustees in January 2021.

Amanda has experienced the physical and mental health benefits a dog can bring and feels particularly passionately about the important difference trained specialist assistance dogs can make for people living with various medical conditions.

A business and marketing leader, including as former Marketing Director of Pizza Express, Byron and Starbucks; Amanda brings over 20 years' experience in scaling brands, customer marketing, partnership development, coaching and digital transformation.

Born in Sheffield, Amanda now lives in Surrey with her partner Paul and Reggie, their Australian Labradoodle. Alongside walking with Reg and Paul, Amanda enjoys music, fashion, football and travel.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

Mark Holmshaw

Mark Holmshaw joined Canon Medical Systems in 1991 from a position within Philips Medical Systems. He started his career with Canon Medical Systems in the Service Group before moving to a sales role in the UK in 1996. From there he moved to Sales Management & Regional Management, until 2010 when he was appointed as Business Unit Manager for X-Ray in Europe and subsequently moved to the Netherlands where Canon's Medical Head Quarters is located. In 2012, he was appointed Vice President for Sales, Service & Marketing in Canon Medical Systems Europe before transitioning to his current position in May 2017.

In March 2020 Mark became Global Advisor to the President of Canon Medical Systems Corporation and he left that role in March 2021 when he started his own consultancy company

Mark is on the board of governors at the UTC at the Olympic Legacy Park. He also sits on the board for the charity "Salus". The charity works with people and groups who suffer severe fatigue associated with things like long Covid and other fatigue related diseases.

He and his wife Wendy have a Labrador of their own called Monty and they used to support Labrador Rescue by homing older dogs to make space for the younger dogs.

Maurice O'Brien

Maurice began his career in finance & accounting, training as a chartered accountant at PwC. He subsequently spent 6 years in General Management roles at FTSE100 firm Flutter Entertainment, where he was a member of the Global Leadership Team for the group's leading brand, Betfair. Maurice is currently part of the co-founding team at Flexa, a VC-backed flexible working platform. His areas of expertise span strategy, finance, general management and operations.

Katie Stevens (appointed April 2024)

Katie is a chartered accountant, with over thirty years of finance, audit, risk, governance, and project management experience, having worked globally in the charity, public and private sectors (FTSE 100 and FTSE 250). Katie's most recent role was Director of Finance and Corporate Services for the Chartered Institute of Environmental Health.

Katie retired early so she could pursue her desire to support the most vulnerable in our communities. Katie is currently Trustee for 10 UK charities and trusts, focusing mainly on supporting and improving the lives of young persons and adults with learning difficulties and/or disabilities. In addition, Katie is Chair of Northumbria Primary Care and Associate Non-Executive Director for Northumbria Healthcare NHS Foundation Trust. At home in Northumberland with Ian, she looks after a working Labrador and spends as much time as possible outside in the beautiful countryside.

Kelly Lycett (appointed May 2024)

Kelly currently works for Barnsley Metropolitan Borough Council as an Area Council Manager in the Stronger Communities Service. Previous to this role, she has worked in funding environments in a business development capacity for 15 years before moving into commissioning and contract management.

Kelly has spent the majority of her career working in non-profit organisations with a commitment to improving outcomes for children, adults, families and communities. She brings a wealth of experience and understands the important role charities like Support Dogs play in helping people and the challenges they face. Kelly is keen to use her experience to help shape Support Dogs

Laura Winson (appointed August 2024)

Laura Winson, the co-founder & director of Sheffield based inclusive talent agency Zebedee Talent, representing people with disabilities, visible differences and LGBTQIA talent.

Combining her background as a social worker, love of fashion and film, and social justice values, Laura established Zebedee back in 2017 alongside fellow co-founder Zoe Proctor. Together, they've worked tirelessly

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

to change the way disability, visible difference and gender identity are represented in fashion and wider media, with astounding results.

Today, Zebedee stands as the world's leading inclusive talent agency, representing hundreds of models and actors across the UK, Europe, the USA, Australia, and Japan. By championing underrepresented groups, they are reshaping the industry, challenging traditional casting practices, and collaborating with iconic brands like Gucci, Burberry, Mercedes, Vogue, and Disney - showcasing their far-reaching impact.

She is both a people and animal lover, and is delighted to be joining Support Dogs as a trustee.

● Related party relationships

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents thirteen charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners, Autism Dogs, Service Dogs UK, Seeing Dog Alliance Dogs for Autism, Darwin Dogs and Veterans with Dogs. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, the Fundraising Standards Board and Barnsley and Rotherham Chamber of Commerce.

● Trustees' indemnities

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

● Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. We are satisfied that systems and procedures are in place to mitigate our exposure to those major risks.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

Over the past 23 years, we have been proud of the fact that approximately one in four of the support dogs that have joined our charity have come from either rescue centres or from homes that are unable to look after them as pets.

We have been champions of the second chance, giving those dogs that have perhaps had a more difficult start to life the opportunity to reach their full potential while also making a life-saving difference to a family, or being part of a loving partnership. Unfortunately, the impact of the pandemic meant we had to reduce this area of work over the past couple of years.

However, at the end of 2023 we were proud to begin the recruitment process to relaunch this area of work and recruit a rescue dog recruitment assessor. This will be solely dedicated to increasing the number of rescue and unwanted dogs we are able to work with, the aim being to turn them into life changing support dogs.

We are working with a range of rescue centres, pet owners and councils to help us to achieve this and have also started appealing for more volunteers to help care for these new recruits, when not in training.

The charity purchased a property during September 2024 - for more information see the Property Purchase section below.

Property purchase

The charity has been searching for a property to purchase for several years as the current premises restricts the service enhancement and expansion of offerings that can be delivered by the charity. The trustees are delighted to confirm that during 2023, a suitable property was found, in Sheffield, and an offer accepted on 26th April 2024. We completed on this property purchase during September 2024. The purchase of this property will be a real step change for the charity enabling it to significantly grow its pioneering services and help many more families each year.

The purchase of the property and associated legal fees were mostly funded by use of the designated fund which is shown in the Balance Sheet totalling £1,000,000. Subsequent work is intended to be covered in full by capital fundraising campaigns and trust / grant income. This will allow the charity to maintain an appropriate level of reserves and ensure that core service delivery is not adversely impacted.

A detailed plan has been drawn up and approved by the trustees and it is the intention that the works will take place on a four phased approach:

- Phase 1 – roof repair and building refurbishment
- Phase 2 – relocation of staff from the existing premises
- Phase 3 – expansion of client facing areas
- Phase 4 – expansion of dog welfare and enrichment

The charity intends to appoint a project manager to oversee and execute the above property plan. The senior management team are meeting regularly alongside trustees to ensure that the property plan is appropriately followed and updated as necessary.

SUPPORT DOGS LIMITED

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Public benefit statement

The Trustees give due consideration to the Charity Commissions guidance ('Public Benefit: running a charity' - PB2) in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Shorts, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 27 September 2024 and signed on their behalf by:

DocuSigned by:

52EF1B17E1714B4...
David Hobson
Trustee

SUPPORT DOGS LIMITED

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees (who are also the directors of the Company 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 . 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 September 2024 and signed on its behalf by:

DocuSigned by:

52EF1B17E1714B4...
David Hobson
(Trustee)

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

Opinion

We have audited the financial statements of Support Dogs Limited (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 2023 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

Emphasis of matter

We draw your attention to note 27 of the financial statements which explains that the charity has purchased a property post year end. The property requires significant refurbishment and the charity has a detailed plan for the capital project which is reliant upon capital fundraising. The project is expected to take place in a four phased approach and is expected to complete by February 2027. A dedicated project team has been assigned to the management of this refurbishment. More information about the project can be found in the Trustees Report.

Our opinion has not been modified in respect of this matter.

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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the Trustees (who are also the directors of the charitable company for the purposes of company 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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of accident logs to identify any potential litigation;

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

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 Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

B8CCCCC867C749A...
Kirstie Wilson ACA FCCA DChA
for and on behalf of
Shorts
Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

27 September 2024

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SUPPORT DOGS LIMITED

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	1,663,403	89,044	1,752,447	1,468,038
Investments	5	31,386	-	31,386	367
Other income	6	33,638	-	33,638	26,090
Total income		1,728,427	89,044	1,817,471	1,494,495
Expenditure on:					
Raising funds	7	453,832	555	454,387	398,967
Charitable activities	8	854,228	144,200	998,428	839,781
Total expenditure		1,308,060	144,755	1,452,815	1,238,748
Net income/(expenditure)		420,367	(55,711)	364,656	255,747
Transfers between funds	16	(12,614)	12,614	-	-
Net movement in funds		407,753	(43,097)	364,656	255,747
Reconciliation of funds:					
Total funds brought forward		2,254,138	183,509	2,437,647	2,181,900
Net movement in funds		407,753	(43,097)	364,656	255,747
Total funds carried forward		2,661,891	140,412	2,802,303	2,437,647

An amount totalling £1,000,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 17 to the accounts.

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

The notes on pages 26 to 41 form part of these financial statements.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	262,954	247,449
Current assets			
Stocks	13	20,151	11,995
Debtors	14	572,619	366,265
Cash at bank and in hand		2,011,086	1,878,957
		<u>2,603,856</u>	<u>2,257,217</u>
Creditors: amounts falling due within one year	15	(64,507)	(67,019)
Net current assets		<u>2,539,349</u>	2,190,198
Total net assets		<u><u>2,802,303</u></u>	<u><u>2,437,647</u></u>
Charity funds			
Restricted funds	16	140,412	183,509
Unrestricted funds			
Designated funds	16	1,000,000	900,000
General funds	16	1,661,891	1,354,138
Total unrestricted funds	16	<u>2,661,891</u>	2,254,138
Total funds		<u><u>2,802,303</u></u>	<u><u>2,437,647</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

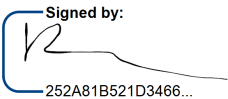
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The financial statements were approved and authorised for issue by the Trustees on 27 September 2024 and signed on their behalf by:

Signed by:

252A81B521D3466...

Katie Stevens
Trustee

The notes on pages 26 to 41 form part of these financial statements.

SUPPORT DOGS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	19	126,720	24,428
Cash flows from investing activities			
Dividends, interests and rents from investments		31,386	367
Proceeds from the sale of tangible fixed assets		4,000	-
Purchase of tangible fixed assets		(29,977)	(4,312)
Net cash provided by/(used in) investing activities		5,409	(3,945)
Cash flows from financing activities			
Repayments of borrowing		-	(95,887)
Net cash provided by/(used in) financing activities		-	(95,887)
Change in cash and cash equivalents in the year		132,129	(75,404)
Cash and cash equivalents at the beginning of the year		1,878,957	1,954,361
Cash and cash equivalents at the end of the year	20	2,011,086	1,878,957

The notes on pages 26 to 41 form part of these financial statements

SUPPORT DOGS LIMITED

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

1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

2. Accounting policies**2.1 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.

Support Dogs Limited 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.

2.2 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.

Designated funds comprise 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 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.

SUPPORT DOGS LIMITED

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

2. Accounting policies (continued)**2.3 Income**

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

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 Trust 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, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity 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 Charity 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 donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity 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.

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

SUPPORT DOGS LIMITED

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

2. Accounting policies (continued)**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Liabilities and provisions

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 in the Statement of Financial Activities as a finance cost.

2.8 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.

2.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

SUPPORT DOGS LIMITED

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

3. 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

(i) Recognition of legacy income

In applying the principles of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

(ii) Allocation of costs to restricted funds

Certain overheads are allocated to specific restricted funds using judgements around how much of that cost relates to particular projects. The main cost allocated in this way is staff costs and this is done on a percentage basis. The percentage is calculated based on the time spent on each project.

SUPPORT DOGS LIMITED

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

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	399,511	26,500	426,011	474,770
Legacies	751,266	-	751,266	365,978
Trusts	272,083	62,106	334,189	390,037
Income from fundraising activities	240,543	438	240,981	237,253
Total 2023	<u>1,663,403</u>	<u>89,044</u>	<u>1,752,447</u>	<u>1,468,038</u>
Total 2022	<u>1,328,359</u>	<u>139,679</u>	<u>1,468,038</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	31,386	31,386	367
Total 2022	<u>367</u>	<u>367</u>	

SUPPORT DOGS LIMITED

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

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	5,866	5,866	3,338
Fundraising trading income	27,772	27,772	22,752
Total 2023	<u>33,638</u>	<u>33,638</u>	<u>26,090</u>
Total 2022	<u>26,090</u>	<u>26,090</u>	

7. Cost of raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	297,749	-	297,749	222,185
Event costs	30,126	271	30,397	48,902
Printing	13,656	-	13,656	32,680
Advertising and website	30,438	284	30,722	17,295
Brochures	12,948	-	12,948	1,500
Consultancy	33,086	-	33,086	36,831
Networking events	1,907	-	1,907	1,118
Sundries	2,452	-	2,452	2,324
Expenditure on fundraising	31,470	-	31,470	36,132
Total 2023	<u>453,832</u>	<u>555</u>	<u>454,387</u>	<u>398,967</u>
Total 2022	<u>391,006</u>	<u>7,961</u>	<u>398,967</u>	

SUPPORT DOGS LIMITED

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

8. Direct costs of charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	513,599	96,390	609,989	506,423
Training equipment and dog supplies	28,649	18,545	47,194	45,505
Client expenses (including accomodation)	6,336	11,019	17,355	10,584
Vet bills	10,094	15,917	26,011	32,468
Motor and travel	55,848	-	55,848	47,806
Volunteer expenses	2,893	332	3,225	3,634
Rates	73,347	-	73,347	69,073
Light and heat	17,733	-	17,733	5,476
Insurance	36,069	-	36,069	15,777
Repairs and renewals	38,043	1,800	39,843	34,896
Printing, postage and stationery	15,263	26	15,289	17,798
Telephone and internet	12,016	-	12,016	10,019
Sundries	5,166	171	5,337	4,084
Meeting costs	3,696	-	3,696	3,624
Bank charges	3,787	-	3,787	1,884
Interest payable on bank loans	-	-	-	3,296
Depreciation	14,472	-	14,472	12,583
Profit on sale of fixed assets	(4,000)	-	(4,000)	-
	<u>833,011</u>	<u>144,200</u>	<u>977,211</u>	<u>824,931</u>
Audit and accountancy costs	15,805	-	15,805	10,879
Legal and professional	4,977	-	4,977	3,722
Governance - trustees meeting costs	435	-	435	249
	<u>21,217</u>	<u>-</u>	<u>21,217</u>	<u>14,850</u>
Total 2023	<u><u>854,228</u></u>	<u><u>144,200</u></u>	<u><u>998,428</u></u>	<u><u>839,781</u></u>
 Total 2022	 <u><u>664,002</u></u>	 <u><u>175,779</u></u>	 <u><u>839,781</u></u>	

Included within wages and salaries are admin salaries totalling £193,992 (2022: £161,575) which are considered to be support costs to the charity. Of this amount, £77,597 (2022: £64,630) has been allocated to costs of raising funds and £116,395 (2022: £96,945) has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED

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

9. Auditors' remuneration

	2023	2022
	£	£
Fees payable to the Charity's auditors for:		
The audit of the Charity's financial statements	9,000	6,710
All non-audit services not included above	4,800	2,134
	13,800	8,844

10. Staff costs

	2023	2022
	£	£
Wages and salaries	826,307	661,915
Social security costs	62,805	51,535
Contribution to defined contribution pension schemes	18,625	15,158
	907,737	728,608

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

	2023	2022
	No.	No.
Training staff	19	17
Management and support	19	17
	38	34

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

11. 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 £nil were reimbursed or paid directly to the Trustees' (2022 - £nil).

During the year, the charity received donations from the Trustees totalling £nil (2022 - £nil).

SUPPORT DOGS LIMITED

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

12. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 January 2023	363,386	14,000	23,930	32,197	433,513
Additions	2,287	25,639	100	1,951	29,977
Disposals	-	(14,000)	-	-	(14,000)
At 31 December 2023	<u>365,673</u>	<u>25,639</u>	<u>24,030</u>	<u>34,148</u>	<u>449,490</u>
Depreciation					
At 1 January 2023	128,390	14,000	23,930	19,744	186,064
Charge for the year	7,269	2,137	10	5,056	14,472
On disposals	-	(14,000)	-	-	(14,000)
At 31 December 2023	<u>135,659</u>	<u>2,137</u>	<u>23,940</u>	<u>24,800</u>	<u>186,536</u>
Net book value					
At 31 December 2023	<u>230,014</u>	<u>23,502</u>	<u>90</u>	<u>9,348</u>	<u>262,954</u>
At 31 December 2022	<u>234,996</u>	<u>-</u>	<u>-</u>	<u>12,453</u>	<u>247,449</u>

13. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>20,151</u>	<u>11,995</u>

SUPPORT DOGS LIMITED

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

14. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	521,984	319,873
Prepayments and accrued income	18,720	14,249
Tax recoverable	31,915	32,143
	<u>572,619</u>	<u>366,265</u>

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	10,918	27,575
Other taxation and social security	19,772	23,534
Other creditors	4,128	3,361
Accruals and deferred income	29,689	12,549
	<u>64,507</u>	<u>67,019</u>

SUPPORT DOGS LIMITED

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	100,000	1,000,000
General funds					
General Funds	1,354,138	1,728,426	(1,308,059)	(112,614)	1,661,891
Total Unrestricted funds	2,254,138	1,728,426	(1,308,059)	(12,614)	2,661,891
Restricted funds					
Specific Area Fund	-	2,438	(2,438)	-	-
Dog Specific Fund	-	8,000	(8,300)	300	-
Seizure Alert Fund	132,870	21,000	(61,658)	-	92,212
Autism Assistance Fund	-	27,106	(27,106)	-	-
Dog Welfare Fund	25,639	2,000	(34,602)	6,963	-
Disability Assistance Fund	-	3,500	(8,851)	5,351	-
Property Refurbishment Fund	25,000	25,000	(1,800)	-	48,200
	183,509	89,044	(144,755)	12,614	140,412
Total of funds	2,437,647	1,817,470	(1,452,814)	-	2,802,303

Amounts totalling £1,000,000 have been designated towards the purchase of a property which was completed post year end (see note 27).

The other transfers noted in the table above were amounts transferred from unrestricted to restricted funds which related to expenses for particular projects which were pre-agreed by trustees to be covered by unrestricted funds. The amounts in question were £300 for the Dog Specific Fund, £32,602 (net transfer £6,963 - see below) for the Dog Welfare Fund and £5,351 for the Disability Assistance Fund.

Also included was an amount of £25,639 (net transfer £6,963 - see above) which was transferred from the Dog Welfare Fund. This amount was fully spent on general use fixed assets and the charity has taken advantage of the provision of the SORP to transfer these amounts to unrestricted funds.

SUPPORT DOGS LIMITED

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

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	-	900,000
General funds					
General Funds	1,047,456	1,354,815	(1,055,009)	6,876	1,354,138
Total Unrestricted funds	1,947,456	1,354,815	(1,055,009)	6,876	2,254,138
Restricted funds					
Specific Area Fund	-	12,610	(12,773)	163	-
Dog Specific Fund	1,580	12,300	(12,300)	(1,580)	-
Equipment Fund	1,639	-	(436)	(1,203)	-
Seizure Alert Fund	172,214	20,700	(60,044)	-	132,870
Vehicle Fund	933	-	(933)	-	-
Autism Assistance Fund	-	4,125	(4,125)	-	-
Dog Welfare Fund	-	59,944	(70,525)	36,220	25,639
Disability Assistance Fund	-	-	(8,165)	8,165	-
Property Fund	58,079	-	(9,438)	(48,641)	-
Staff - Client Services Fund	-	5,000	(5,000)	-	-
Property Refurbishment Fund	-	25,000	-	-	25,000
	234,445	139,679	(183,739)	(6,876)	183,509
Total of funds	2,181,901	1,494,494	(1,238,748)	-	2,437,647

SUPPORT DOGS LIMITED

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Designated funds	900,000	-	-	100,000	1,000,000
General funds	1,354,138	1,728,426	(1,308,059)	(112,614)	1,661,891
Restricted funds	183,509	89,044	(144,755)	12,614	140,412
	<u>2,437,647</u>	<u>1,817,470</u>	<u>(1,452,814)</u>	<u>-</u>	<u>2,802,303</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	900,000	-	-	-	900,000
General funds	1,047,456	1,354,815	(1,055,009)	6,876	1,354,138
Restricted funds	234,445	139,679	(183,739)	(6,876)	183,509
	<u>2,181,901</u>	<u>1,494,494</u>	<u>(1,238,748)</u>	<u>-</u>	<u>2,437,647</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	262,954	-	262,954
Current assets	2,463,444	140,412	2,603,856
Creditors due within one year	(64,507)	-	(64,507)
Total	<u>2,661,891</u>	<u>140,412</u>	<u>2,802,303</u>

SUPPORT DOGS LIMITED

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	247,449	-	247,449
Current assets	2,073,708	183,509	2,257,217
Creditors due within one year	(67,019)	-	(67,019)
Total	<u>2,254,138</u>	<u>183,509</u>	<u>2,437,647</u>

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u>364,656</u>	<u>255,747</u>
Adjustments for:		
Depreciation charges	14,472	12,583
Investment income	(31,386)	(367)
(Increase)/Decrease in stocks	(8,156)	(9,682)
(Increase)/Decrease in debtors	(206,354)	(264,717)
Increase/(Decrease) in creditors	(2,512)	30,864
Profit on disposal of fixed assets	(4,000)	-
Net cash provided by operating activities	<u>126,720</u>	<u>24,428</u>

20. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>2,011,086</u>	<u>1,878,957</u>

SUPPORT DOGS LIMITED

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

21. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	1,878,957	132,129	2,011,086
	<u>1,878,957</u>	<u>132,129</u>	<u>2,011,086</u>

22. Capital commitments

	2023 £	2022 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	-	25,639
	<u>-</u>	<u>25,639</u>

23. Pension commitments

The Charity operates a defined contributions 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 and amounted to £18,625 (2022: £15,158). Contributions totalling £4,128 (2022: £3,237) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 December 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	80,868	89,169
Later than 1 year and not later than 5 years	24,747	35,101
	<u>105,615</u>	<u>124,270</u>

SUPPORT DOGS LIMITED

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

25. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

26. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.

27. Post balance sheet events

On 4th September 2024, the charity completed on the purchase of a property. The purchase price was £1,035,000 including legal fees. More information regarding the property purchase and our future plans for the property can be found in the trustee's report.

SUPPORT DOGS LIMITED

England & Wales - Charity number 1088281

Accounts

Registered number: 04190624
Charity number: 1088281

SUPPORT DOGS LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SUPPORT DOGS LIMITED

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SUPPORT DOGS LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

David Hobson, Chair
Mary Broadhead, Vice Chair
Amy Goodson, Director
Katie Reed, Director
Keith Williams, Treasurer
Grainne O'Connor, Director
Alison Marsh, Director
Amanda Royston, Director
Mark Holmshaw, Director
Maurice O'Brien, Director

Company registered number 04190624

Charity registered number 1088281

Registered office 21 Jessop Riverside
Brightside Lane
Sheffield
South Yorkshire
S9 2RX

Chief executive officer Rita Howson

Independent auditors Shorts
Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

The chairman presents his statement for the year.

In 2018 we roughly calculated that our charity saves the NHS and other public health services at least £19 million a year.

This figure was based on the reduction in use of health care services our clients have reported since the introduction of their support dog. We looked at reported costs for services such as ambulance call outs, inpatient hospital stays, medication costs, GP appointments and many others. We then calculated the figure based on the number of clients we support each year.

The rising costs we all began to experience in 2022, mean that we are confident that the savings impact of our charity is now considerably beyond this figure, which we estimated in 2018. This economic impact analysis is an area of work we are continuing with our partners Canon Medical Systems.

These rising costs of course have a real impact on the work of our charity too. The cost of living – which for our charity means keeping people alive – is greater than ever and we are conscious this may well be most keenly felt in 2023. Like so many of the families and individuals we support, we are worried about the rising heating, car fuel and electricity costs. These costs have an impact on our work and our ability to continue to maintain and strive to grow our vital, life-saving services.

We are aware that all our supporters, volunteers and donors are equally facing these challenges at the moment.

I am proud of the exceptional work of this charity over the past 12 months, work that has been delivered in a year that began with Covid restrictions and illness that affected the majority of our work force and ended with us delivering our services during national economic uncertainty. Over the past 12 months we have endeavoured to meet the simple aim of saving lives and making the day-to-day reality significantly better for families living with epilepsy, autism and a wide range of medical conditions and disabilities. We have done this through the training, provision and aftercare of wonderful support dog partnerships.

In 2022, Support Dogs provided support and training for over 118 individuals and families in the UK. This equates to in excess of 600,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this. Over the past five years, we have received an average of over 4,000 requests for support every year from people desperately in need of an assistance dog and the services we provide.

When facing this significant demand, it is important that our charity doesn't just fight to stay still. Despite the challenges, we continued to take steps that will enable us to grow and help an increasing number of families each year.

We have continued to increase our intake of new puppies on to our training programme and increased our staff numbers to support and train our dogs, clients and volunteers. This increase in dog numbers has also meant an increase in the numbers of volunteers we need to socialise and provide a loving home to our dogs while they are in training.

Our volunteers donated over 300,000 hours of support to our charity in 2022. I would like to express our sincere gratitude to everyone who gave up their time to support us. However, one unexpected impact of the pandemic and cost of living crisis has been a decline in volunteering. During the pandemic, many volunteers stopped and reprioritised their time, or relocated. For others, cost of living increases has meant they are no longer able to retire or work part-time, so leaving less time for them to volunteer. Volunteers are vital to our charity, and we will need to focus resources to recruit new volunteers and better train, support and retain our existing ones.

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2022 we made significant efforts to address this issue, and indeed identified a property in South Yorkshire that met the majority of the future needs of our charity, and we began work for a capital appeal to fund this purchase. Sadly, concerns with regard to access road permissions ultimately resulted in our board of trustees having to withdraw our offer to purchase the property. However, this is a project that was full of hope and excitement for us all, as we are aware of the national significance of the increased impact that a bespoke centre would make. We continue to energetically look for a property or solution that will ensure Support Dogs has the capacity to grow and help many more lives.

We also welcomed a new patron to the charity. Roger Jefcoate CBE DL has a wealth of experience in the charity and assistance dog sectors. His experience of helping charities to grow is extremely welcome and we are delighted to be able to add him to our list of patrons, further championing the cause of our charity.

This year marked the 30th anniversary of our charity, and this provided a focal point for trustees and staff to work as a collective group to create a series of task groups to accelerate the growth the charity. This included improving and widening the support we provide to service users through the retirement of their support dog, an environmental task group to reduce our environmental impact and a HR task group to look how to better support the mental health, skills and professional development of our staff.

Finally we successfully passed our accreditation with Assistance Dogs International (ADI), ensuring that we continue for the next 5 years to be accredited members of this worldwide coalition for improving the standards of assistance dog welfare and training. We continue to play an active role with ADI and with Assistance Dogs UK, where we work to generate greater understanding and awareness of the extraordinary contribution to world health of assistance dogs.



David Hobson, Chairman

Date: 17.07.23

SUPPORT DOGS LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• Policies and objectives

The company is constituted under a Memorandum of Association and is a registered charity number 1088281.

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons in the proper safe use of such dogs and in the essentials of canine care and management;
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Activities undertaken to achieve objectives

Support Dogs is a unique UK charity dedicated to improving the quality of life for people with epilepsy, physical disabilities and families of children with autism by training dogs to act as efficient and safe assistants.

There are currently three training programmes:

Seizure Alert Dogs are trained to respond and alert their owners to imminent epileptic seizures. The security and independence people have gained through having a Seizure Alert Dog is tremendous. Not only because they have a warning prior to a seizure, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are taught to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

Autism Assistance Dogs are trained to meet the needs of both child and parents for a degree of predictability in social settings helping to bring independence not just for the children but for the whole family.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

• Volunteers

All of our departments utilised volunteers with fundraising branches being nurtured and both the administration team and training team utilising volunteers in a variety of roles. The charity currently has over 80 volunteers in regular contact with the charity. There are no amounts included in these financial statements in respect of the time donated by volunteers.

Achievements and performance

• Review of activities

During 2022, as we came out of the legal restrictions caused by the pandemic, we began to deal with the longer term impact on the physical and mental health of our clients, volunteers, staff and dogs.

The impact of the Covid-19 pandemic on our charity was significant, affecting all our operations, staff, service users, volunteers and income. The families our charity supports are those whose health conditions meant that they were among the most at risk from Covid-19 and most likely to be affected longer term.

The following report highlights some of the more notable of our activities over the past 12 months. While doing this we do not want to understate the continuous day to day care, training and vital support our charity provided for new and existing support dogs, families and individuals affected by autism, epilepsy and physical disabilities.

Developing our support for the mental well-being of clients

It takes two years to train a support dog to provide this vital care for a client. Once trained, a support dog provides 24/7 life-saving care through its entire working life, until it retires at approximately 10 years of age. As well as the significant support the client receives for their medical needs, they also build an exceptionally strong, personal bond with their dog, with them being rarely apart throughout those years.

Sadly, a time comes within each relationship between a support dog and their client where the dog's working role will end, whether through the dog's retirement or death. The transition to a support dog's retirement can be difficult for our clients, with multiple feelings of loss and grief. Even though the support dog may not have died, the essence of the partnership has ended. Once retired, often the dog will remain living with the client, until its life comes to an end, when of course the client experiences a second period of grief.

Our clients have told us how difficult these periods of loss can be. Grief is very personal and unique to each individual, yet our clients often have to go through it twice with each dog. While retirement is often predictable and our charity has a two-year planning process to support our clients through this, occasionally retirement comes unexpectedly early perhaps due to an unexpected or sudden change to the dog's health.

We began developing a project to understand the process that our clients go through more clearly. We wish to provide a pioneering programme of support so that our clients receive the best care during these difficult periods so it doesn't result in a significant deterioration in their own physical and mental health. Fear of the dog's ill health leading to premature retirement can understandably mean that a client may be reluctant to report changes in their support dog's behaviour or health. We hope that by developing this new project we will also be able to ensure improvements in the wellbeing of our support dogs in their later years.

The loss of a support dogs can be equally difficult for partners or other family members, who will be grieving themselves but also want to help their loved one who the dog was partnered with. How we can support them through this process will also be included in this project. Many clients and volunteers also tell us how important it is to them for a support dog they have cared for to have a formal process of recognition and remembrance when they die. As we pass our 30th year, this is something we would like to create.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Developing our digital support and education provision

So much of our work had traditionally been done face to face, but during the pandemic this had to change. We continue to use digital tools to run online training sessions and share our 30 years of knowledge and experience of assistance dogs. This is not just for the families we support but also with our network of over 200 volunteers.

In 2022 we developed this further by appointing our first ever member of staff focused on digital marketing for the charity. This role is to enable us to better educate and raise awareness of our charity through the increasing number of social media channels and to respond more rapidly to the increasing number of messages and enquiries we receive through this.

In addition to this we worked with Penguin Random House to create a special education and activity pack about the work of our charity for children at school key stages 1 & 2.

An overwhelming demand

Support Dogs provided training and support for 118 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, supporting existing partnerships and supporting those who were preparing for the retirement of their dogs. Support Dogs provides 24-hour a day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

Over the past five years we have received an average of just over 4,000 requests per year for help from individuals and families in need of our charity's services. This is an overwhelming figure and sadly far beyond our current resources and capacity. The need for our charity to grow and expand our services to save and improve the lives of more children and adults across the UK could not be clearer. We are determined and passionate about achieving this.

Our work for children with autism remains our most "in-demand" service, indeed 70 per cent of the enquiries we received were for this work. In 2022 we further invested in our staff and volunteers to grow the number of puppies coming into training which are suitable for work directly with children on our autism programme. The exceptional impact of this work on children with autism, their siblings, parents, and wider family continues to receive significant national media coverage. BBC Children in Need and Global Radio have donated to and supported this programme in different capacities, and this increase in awareness has naturally led to a further increase in the demand for our work.

Our epilepsy seizure programme is globally unique and pioneering. Our support dogs provide a life-saving 100 per cent reliable, up to one hour in advance warning of upcoming epileptic seizures, accurate to the exact minute. We remain the only charity in the UK providing this service.

Our specially-trained dogs make a truly exceptional difference to our clients, their independence and the quality of life for themselves and their families. Our disability assistance dogs help clients with conditions including MS, cerebral palsy, fibromyalgia and various forms of arthritis. Our work not only saves lives, it provides a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care for people with these long-term conditions that were unavailable anywhere else over the past 12 months.

Our work for people with disabilities was further highlighted through a new television series called Dog Squad, commissioned by BBC children's channel Cbeebies. The programme is based on the lives and adventures of 5 working dogs, and this includes one of our support dogs, Tinks, a Lhaso Apso trained and supported by our charity to care for her owner. This increased awareness of our work perhaps contributed to the fact that applications for our disability assistance programme reach its highest ever level in 2022, with a 65% increase over the previous year's figure.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Dog welfare and working with dogs

Our unique work sourcing and training dogs from rescue centres and unwanted pet websites is something we are hugely proud of and passionate about. While the impact of Covid resulted in us focusing our activity more on the progression through training of puppies sourced directly from our puppy programme, we continued to accept unwanted pets sourced to the charity through families who were no longer able to care for their young dog but wanted to donate it to us.

Dog welfare is of paramount importance to every aspect of our work. In 2022 our network of over 200 volunteers provided over 300,000 hours of loving 24-hour care and support to all our dogs from our newest puppies to those who have now retired and for individual reasons are unable to continue to live with their clients. Our staff worked tirelessly through the year to ensure our dogs were cared for, and volunteers had all the support they needed to keep our dogs living, training and working in the best possible conditions.

The recruitment of volunteers became more challenging in 2022. During the pandemic, many volunteers stopped and reprioritised their time, or relocated. For others, cost of living increases have meant they are no longer able to retire or volunteer while also working part-time. The Government Community Life Survey shows that nationally we are experiencing the lowest levels of volunteering on record. Volunteers are vital to our charity and we will need to focus resources to recruit new volunteers and better train, support and retain our existing ones. In 2022 we reviewed our volunteering strategies to look at how we can meet this new challenge and not just ensure the recruitment of new volunteers, but also to better support and retain those wonderful people who already donate their time to our charity's cause.

We are proud members of Assistance Dogs UK and Assistance Dogs International. In 2022 we passed our accreditation with Assistance Dogs International (ADI), ensuring that we continue for the next 5 years to be accredited members of this worldwide coalition for improving the standards of assistance dog welfare and training. This accreditation marks the welfare facilities and support we provide to our dogs, our training methods and the quality of support and care we give to all service users. We continue to play active roles both with ADI and with Assistance Dogs UK, where we work to generate greater understanding and awareness of the extraordinary contribution to world health that assistance dogs make.

A new centre for the charity

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2022 we made significant efforts and invested resources to address this issue, and indeed identified a property in South Yorkshire that met the majority of the future needs of our charity, and we began work for a capital appeal to fund this purchase. Sadly, concerns with regard to access road permissions was felt to be too much of a risk to the charity and ultimately resulted in our board of trustees having to withdraw an offer to purchase the property. However, this is a project that is vital to the lives of so many people in desperate need of our services. We are aware of the national significance of the increase in impact that a bespoke centre would make.

An ideal site would need to have good nearby transport links to be accessible to clients coming to us from across the country. It would also need to have the size to enable our charity to grow and meet the specific welfare needs of both our dogs in training and also our clients who live with a wide range mobility needs. It would be based near a built-up area so that we have access to shops, healthcare settings, restaurants and public transport so that our dogs can train in those areas, but also with open green space so that our dogs also have the relaxation time they need.

While we have designated funds specifically to help us start such a project, we will also need to seek considerable additional support from funders. Throughout 2022 we continued to look for properties and alternative long term solutions that would ensure Support Dogs has the capacity to grow and help many more lives. We very much look forward to continuing this specific area of work in 2023.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

• Fundraising activities and income generation

As a charity, reliant entirely on voluntary donations, our income was significantly hit by the challenges the pandemic brought. This affected both our ability to run events, but also the funds available to trusts, corporate and individual donors to support our work. Despite this, our charity remained committed to our policy of providing its services entirely free of charge to those who will benefit from them.

In 2022 as lockdown restrictions ended we were again able to fundraise from the many events that were not available to us for the previous two years. Corporate support also increased due to the reopening of offices and public venues. We strengthened long term partnerships with organisations such as Canon Medical Systems, Allied World, Elanco and Burns Pet Nutrition.

Income kindly donated by charitable trusts has been vital to our sustainability and growth as a charity. Funders such as The Yorkshire Young Achievers, Pets at Home, Global Radio and BBC Children in Need are among those whose support has had a significant impact on our work over the past 12 months.

One in three support dogs only exist thanks to the wonderful kindness of individuals who have left money to the charity in their wills. In 2022 we extended our free will writing service with the National Free Will Network and Wills Online, while continuing our membership of Remember A Charity, which promotes the impact of leaving a donation to a charity in your will.

Whilst income from companies and events increased in 2022, the cost of living rises meant that fewer individuals were able to make personal donations to our charity. We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over this year. The supporters who sponsor our support dogs from £1 a week make a vital contribution to our work. We are also honoured that several families have chosen to raise funds in memory of a loved one who has sadly passed away. We are delighted to be able to offer the opportunity to name a puppy in memory of loved ones; anyone who donates or raises the amount it costs the charity to provide a full year of care and training.

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

• Reserves policy

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the above calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted in the accounts, the trustees have designated £900,000 of free reserves for this purpose.

At 31 December 2022, the free reserves of the charity were £1,106,689 which represents 10.7 months of 2022 operating costs and 8.4 months of expected costs in 2023. The trustees monitor the level of reserves on a regular basis.

• Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out above, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances.

• Overview

The charity's income increased to £1,494,495 from £1,024,981 in the previous year. A surplus of £255,747 was incurred in 2022 compared to a deficit of £90,284 in the prior year.

As the impact of Covid reduces, the charity and its supporters have been able to increase fundraising activities during the year which has helped boost income. However, total income remains below the level achieved prior to Covid.

After a couple of very poor years, income from legacies increased during 2022, although again not to the levels achieved prior to Covid, and it is likely that income from this source will remain unpredictable.

Like most other organisations, costs have increased during the year and are expected to increase significantly again in 2023. It remains an ongoing challenge for the charity to generate enough annual income to cover these increasing costs. Trustees review financial performance on a frequent and regular basis with this in mind.

Structure, governance and management

• Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

• Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

• Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

• Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2022, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

David Hobson - Chairman

David was a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

Mary Broadhead - Vice-Chair

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover, with 1 cat currently in residence.

She is also a keen Sheffield United supporter, attending as many home games as possible.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St. James Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

Katie Reed

Katie Reed is General Counsel at Tottenham Hotspur Football Club, and brings legal support to the Charity and the Board of Trustees. Katie has worked in the football industry for her entire career and brings with her a wealth of contacts to help raise the profile of the Charity. Katie has a great love of dogs, having most recently owned a Bullmastiff (Lola), who she was devastated to lose during the first lockdown in 2020, and now owns a Rottweiler (Whisky) who is named after Lola's award-winning father (Whisky Mac Optimus Prime).

Keith Williams

Keith joined the board in 2016 and subsequently became treasurer. He has over 30 years' experience of investing in private companies, providing both venture capital and debt finance to many growing businesses. Originally a chartered accountant, Keith has a background of both commercial and financial experience, working with a wide range of companies at board level. He has held other non-executive roles, including with not-for-profit organisations.

Gráinne O'Connor

Gráinne has been a client of the disability assistance dog programme for 10 years along with her first support dog Tori (a black lab who was originally her own pet dog) now retired and still living with Gráinne and her family. She is now partnered with Rupert, a yellow lab who is a change of career dog originally trained by medical detection dogs but, they redirected him to the Support Dogs Disability Assistance Programme when his skills and personality were recognised to be more appropriate for disability assistance. As a direct result of her experiences Gráinne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life of a person with disabilities, their families and loved ones. After successfully winning a fully funded PhD studentship with The Open University, Gráinne went on to complete her PhD on the experiences of people with a longterm condition who use an assistance dog in 2020. Since then she has gone on to present at national and international academic conferences on her research in Human Animal Interaction in Disability. Gráinne brings her professional background in health, research, knowledge of human-animal interactions and most importantly her insights as an 'expert by experience' to her role as trustee.

Alison Jane Marsh

Jane is a former solicitor with over twenty years experience specialising in employment and pensions law. More recently she has worked at innocent drinks and at the pet food brand Lily's Kitchen as People Director. She is now retired.

Amanda Royston

Amanda Royston was appointed to the Board of Trustees in January 2021.

Amanda has experienced the physical and mental health benefits a dog can bring and feels particularly passionately about the important difference trained specialist assistance dogs can make for people living with various medical conditions.

A business and marketing leader, including as former Marketing Director of Pizza Express, Byron and Starbucks; Amanda brings over 20 years' experience in scaling brands, customer marketing, partnership development, coaching and digital transformation.

Born in Sheffield, Amanda now lives in Surrey with her partner Paul and Reggie, their Australian Labradoodle. Alongside walking with Reg and Paul, Amanda enjoys music, fashion, football and travel.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

Mark Holmshaw

Mark Holmshaw joined Canon Medical Systems in 1991 from a position within Philips Medical Systems. He started his career with Canon Medical Systems in the Service Group before moving to a sales role in the UK in 1996. From there he moved to Sales Management & Regional Management, until 2010 when he was appointed as Business Unit Manager for X-Ray in Europe and subsequently moved to the Netherlands where Canon's Medical Head Quarters is located. In 2012, he was appointed Vice President for Sales, Service & Marketing in Canon Medical Systems Europe before transitioning to his current position in May 2017.

In March 2020 Mark became Global Advisor to the President of Canon Medical Systems Corporation and he left that role in March 2021 when he started his own consultancy company

Mark is on the board of governors at the UTC at the Olypmic Legacy Park. He also sits on the board for the charity "Salus". The charity works with people and groups who suffer severe fatigue associated with things like long Covid and other fatigue related diseases.

He and his wife Wendy have a Labrador of their own called Monty and they used to support Labrador Rescue by homing older dogs to make space for the younger dogs.

Maurice O'Brien

Maurice began his career in finance & accounting, training as a chartered accountant at PwC. He subsequently spent 6 years in General Management roles at FTSE100 firm Flutter Entertainment, where he was a member of the Global Leadership Team for the group's leading brand, Bettefair. Maurice is currently part of the co-founding team at Flexa, a VC-backed flexible working platform. His areas of expertise span strategy, finance, general management and operations.

● Related party relationships

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents ten charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners, Autism Dogs, Service Dogs UK and Seeing Dog Alliance. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, the Fundraising Standards Board and Barnsley and Rotherham Chamber of Commerce.

● Trustees' indemnities

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

• Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. We are satisfied that systems and procedures are in place to mitigate our exposure to those major risks.

Since March 2020, the charity has been affected by the impact of the Covid-19 pandemic. The Charity works directly with people with long-term health conditions, so it is right that we are committed to minimising the risks of Covid-19 to all those who work for and with us. We have carried out and documented detail risk assessments and changed our working procedures in order to minimise risk and adhere to Government guidance. These risk assessment are reviewed as circumstance and guidance changes.

Covid 19 continued to have some impact on charitable activities and fundraising in 2022. Whilst we have been able to continue to support our clients, some of the Charity's normal activities have had to be delayed. Some of our fundraising plans were also delayed or postponed.

Plans for future periods

The challenges and restrictions experienced by the charity since March 2020 have emboldened our commitment to significantly expand our work so we can train more support dogs and help many more of the families and individuals who desperately contact our charity each year.

We continue with our plans to find, purchase and develop a property that would enable the charity to grow and better meet the public need for our services. We already face a huge demand for our work and the potential need for our work is much larger. Epilepsy is the most common neurological condition in the UK, there is currently estimated to be over 700,000 people with autism in the UK, and millions living with a long-term physical disability.

The demand and need for our work is huge, so we will also continue to explore new ways of working to more effectively grow and extend our work to meet the needs of this vast number of individuals whose lives could be improved by our services.

Public benefit statement

The Trustees give due consideration to the Charity Commissions guidance in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

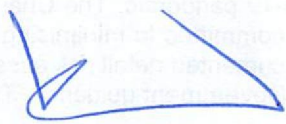
SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Auditors

The auditors, Shorts, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 17 July 2023 and signed on their behalf by:



Keith Williams
Trustee

SUPPORT DOGS LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also the directors of the Company 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 . 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 July 2023 and signed on its behalf by:



David Hobson
(Trustee)

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

Opinion

We have audited the financial statements of Support Dogs Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 2022 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the Trustees (who are also the directors of the charitable company for the purposes of company 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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of accident logs to identify any potential litigation;
- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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 Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Freeman

Howard Freeman BSc FCA
for and on behalf of
Shorts
Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

17 July 2023

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SUPPORT DOGS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	1,328,359	139,679	1,468,038	1,001,021
Investments	5	367	-	367	79
Other income	6	26,090	-	26,090	23,881
Total income		1,354,816	139,679	1,494,495	1,024,981
Expenditure on:					
Raising funds	7	391,006	7,961	398,967	339,749
Charitable activities	8	664,002	175,779	839,781	775,516
Total expenditure		1,055,008	183,740	1,238,748	1,115,265
Net income/(expenditure)		299,808	(44,061)	255,747	(90,284)
Transfers between funds	17	6,876	(6,876)	-	-
Net movement in funds		306,684	(50,937)	255,747	(90,284)
Reconciliation of funds:					
Total funds brought forward		1,947,456	234,445	2,181,901	2,272,185
Net movement in funds		306,684	(50,937)	255,747	(90,284)
Total funds carried forward		2,254,140	183,508	2,437,648	2,181,901

An amount totalling £900,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 17 to the accounts.

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

The notes on pages 24 to 40 form part of these financial statements.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	247,449	255,720
Current assets			
Stocks	13	11,995	2,313
Debtors	14	366,265	101,549
Cash at bank and in hand		1,878,957	1,954,361
		<u>2,257,217</u>	<u>2,058,223</u>
Creditors: amounts falling due within one year	15	(67,019)	(53,407)
Net current assets		<u>2,190,198</u>	<u>2,004,816</u>
Total assets less current liabilities		<u>2,437,647</u>	<u>2,260,536</u>
Creditors: amounts falling due after more than one year	16	-	(78,635)
Total net assets		<u><u>2,437,647</u></u>	<u><u>2,181,901</u></u>
Charity funds			
Restricted funds	17	183,509	234,445
Unrestricted funds			
Designated funds	17	900,000	900,000
General funds	17	1,354,138	1,047,456
Total unrestricted funds	17	<u>2,254,138</u>	<u>1,947,456</u>
Total funds		<u><u>2,437,647</u></u>	<u><u>2,181,901</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

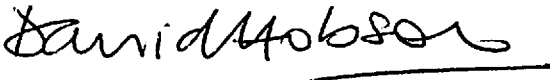
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

The financial statements were approved and authorised for issue by the Trustees on 17 July 2023 and signed on their behalf by:



David Hobson
(Trustee)

The notes on pages 24 to 40 form part of these financial statements.

SUPPORT DOGS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	24,428	77,678
Cash flows from investing activities		
Dividends, interests and rents from investments	367	79
Purchase of tangible fixed assets	(4,312)	(4,583)
Net cash used in investing activities	(3,945)	(4,504)
Cash flows from financing activities		
Repayments of borrowing	(95,887)	(16,523)
Net cash used in financing activities	(95,887)	(16,523)
Change in cash and cash equivalents in the year	(75,404)	56,651
Cash and cash equivalents at the beginning of the year	1,954,361	1,897,710
Cash and cash equivalents at the end of the year	<u>1,878,957</u>	<u>1,954,361</u>

The notes on pages 24 to 40 form part of these financial statements

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

2. Accounting policies

2.1 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.

Support Dogs Limited 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.

2.2 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.

Designated funds comprise 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 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.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 Income

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

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 Trust 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, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity 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 Charity 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 donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity 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.

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Liabilities and provisions

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 in the Statement of Financial Activities as a finance cost.

2.9 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.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

3. 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

(i) Recognition of legacy income

In applying the principals of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

(ii) Allocation of costs to restricted funds

Certain overheads are allocated to specific restricted funds using judgements around how much of that cost relates to particular projects. The main cost allocated in this way is staff costs and this is done on a percentage basis. The percentage is calculated based on the time spent on each project.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	437,460	37,310	474,770	321,338
Legacies	365,978	-	365,978	87,542
Trusts	287,918	102,119	390,037	365,534
Job Retention Scheme Grants	-	-	-	5,289
Income from fundraising activities	237,003	250	237,253	221,318
Total 2022	1,328,359	139,679	1,468,038	1,001,021
Total 2021	916,039	84,982	1,001,021	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	367	367	79
Total 2021	79	79	

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other income	3,338	3,338	2,727
Fundraising trading income	22,752	22,752	21,154
Total 2022	<u>26,090</u>	<u>26,090</u>	<u>23,881</u>
Total 2021	<u>23,881</u>	<u>23,881</u>	

7. Cost of raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	222,185	-	222,185	209,404
Event costs	48,902	-	48,902	25,840
Printing	32,680	-	32,680	19,479
Advertising and website	16,996	299	17,295	15,521
Brochures	1,500	-	1,500	750
Consultancy	29,169	7,662	36,831	36,936
Networking events	1,118	-	1,118	1,531
Sundries	2,324	-	2,324	1,637
Expenditure on fundraising	36,132	-	36,132	28,651
Total 2022	<u>391,006</u>	<u>7,961</u>	<u>398,967</u>	<u>339,749</u>
Total 2021	<u>338,549</u>	<u>1,200</u>	<u>339,749</u>	

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. Direct costs of charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	384,377	122,046	506,423	455,372
Training equipment and dog supplies	24,953	20,553	45,506	39,747
Client expenses (including accomodation)	651	9,933	10,584	4,878
Vet bills	12,746	19,722	32,468	37,808
Motor and travel	47,806	-	47,806	44,943
Volunteer expenses	3,307	327	3,634	3,690
Rates	69,073	-	69,073	45,088
Light and heat	5,476	-	5,476	6,704
Insurance	15,777	-	15,777	16,400
Repairs and renewals	33,432	1,464	34,896	47,675
Printing, postage and stationery	17,745	53	17,798	16,378
Telephone and internet	10,019	-	10,019	15,466
Sundries	4,084	-	4,084	3,700
Meeting costs	3,624	-	3,624	1,194
Bank charges	1,884	-	1,884	1,081
Interest payable on bank loans	3,296	-	3,296	5,191
Depreciation	11,214	1,369	12,583	14,552
	<u>649,464</u>	<u>175,467</u>	<u>824,931</u>	<u>759,867</u>
Audit and accountancy costs	10,879	-	10,879	9,177
Legal and professional	3,410	312	3,722	5,960
Governance - trustees meeting costs	249	-	249	512
	<u>14,538</u>	<u>312</u>	<u>14,850</u>	<u>15,649</u>
Total 2022	<u><u>664,002</u></u>	<u><u>175,779</u></u>	<u><u>839,781</u></u>	<u><u>775,516</u></u>
Total 2021	<u><u>622,607</u></u>	<u><u>152,909</u></u>	<u><u>775,516</u></u>	

Included within wages and salaries are admin salaries totalling £161,575 (2021: £150,873) which are considered to be support costs to the charity. Of this amount, £64,630 (2021: £60,349) has been allocated to costs of raising funds and £96,945 (2021: £90,524) has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. Auditors' remuneration

	2022	2021
	£	£
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,710	6,400
Fees payable to the Company's auditor in respect of: All non-audit services not included above	2,134	2,000

10. Staff costs

	2022	2021
	£	£
Wages and salaries	661,915	609,363
Social security costs	51,535	43,068
Contribution to defined contribution pension schemes	15,158	12,345
	728,608	664,776

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

	2022	2021
	No.	No.
Training staff	17	16
Management and support	17	16
	34	32

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £nil)

During the year ended 31 December 2022, expenses totalling £nil were reimbursed or paid directly to Trustee (2021 - £nil)

During the year, the charity received donations from the Trustees totalling £nil (2021 - £nil).

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 January 2022	363,246	14,000	23,930	28,025	429,201
Additions	140	-	-	4,172	4,312
At 31 December 2022	<u>363,386</u>	<u>14,000</u>	<u>23,930</u>	<u>32,197</u>	<u>433,513</u>
Depreciation					
At 1 January 2022	121,125	13,069	23,819	15,468	173,481
Charge for the year	7,265	931	111	4,276	12,583
At 31 December 2022	<u>128,390</u>	<u>14,000</u>	<u>23,930</u>	<u>19,744</u>	<u>186,064</u>
Net book value					
At 31 December 2022	<u>234,996</u>	<u>-</u>	<u>-</u>	<u>12,453</u>	<u>247,449</u>
At 31 December 2021	<u>242,121</u>	<u>931</u>	<u>111</u>	<u>12,557</u>	<u>255,720</u>

13. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>11,995</u>	<u>2,313</u>

14. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	319,873	49,848
Prepayments and accrued income	14,249	16,174
Tax recoverable	32,143	35,527
	<u>366,265</u>	<u>101,549</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank loans	-	17,252
Trade creditors	27,575	16,521
Other taxation and social security	23,534	8,885
Other creditors	3,361	2,354
Accruals and deferred income	12,549	8,395
	67,019	53,407

Included within creditors: amounts falling due within one year are bank loans totalling £nil (2021: £17,252). The loan was paid in full during the year.

16. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	-	78,635

Included within creditors: amounts falling due after more than one year are bank loans totalling £nil (2021: £78,635). The loan was paid in full during the year.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	-	900,000
General funds					
General Funds	1,047,456	1,354,815	(1,055,009)	6,876	1,354,138
Total Unrestricted funds	1,947,456	1,354,815	(1,055,009)	6,876	2,254,138
Restricted funds					
Specific Area Fund	-	12,610	(12,773)	163	-
Dog Specific Fund	1,580	12,300	(12,300)	(1,580)	-
Equipment Fund	1,639	-	(436)	(1,203)	-
Seizure Alert Fund	172,214	20,700	(60,044)	-	132,870
Vehicle Fund	933	-	(933)	-	-
Autism Assistance Fund	-	4,125	(4,125)	-	-
Dog Welfare Fund	-	59,944	(70,525)	36,220	25,639
Disability Assistance Fund	-	-	(8,165)	8,165	-
Property Fund	58,079	-	(9,438)	(48,641)	-
Staff - Client Services Fund	-	5,000	(5,000)	-	-
Property Refurbishment Fund	-	25,000	-	-	25,000
	234,445	139,679	(183,739)	(6,876)	183,509
Total of funds	2,181,901	1,494,494	(1,238,748)	-	2,437,647

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

17. Statement of funds (continued)

Amounts totalling £900,000 have been designated towards the purchase of a property. Further amounts totalling £290,000 have been received as restricted funds ("Property Fund" above) for the same purpose.

The Charity has obtained permission to utilise the restricted property funds in order to offset against existing expenditure in relation to facilities that the Charity currently use. The amount transferred and spent from the Property Fund to general funds in relation to existing expenditure is £290,000 to date of which £48,641 has been transferred and £9,438 spent this year

After transfers, the total balance that remains set aside towards the purchase of a property is £900,000 (2021: £958,079) and is shown as a designated fund.

Amounts totalling £1,580 and £1,203 have been transferred from the Dog Specific Fund and the Equipment Fund respectively. These amounts were fully spent on general use fixed assets and the charity has taken advantage of the provision of the SORP to transfer these amounts to unrestricted funds.

The other transfers noted in the table above were amounts transferred from unrestricted to restricted funds which related to expenses for particular projects which were pre-agreed by trustees to be covered by unrestricted funds. The amounts in question were £163 for the Specific Area Fund, £36,220 for the Dog Welfare Fund and £8,165 for the Disability Assistance Fund.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	-	900,000
General funds					
General Funds	1,032,760	940,000	(961,156)	35,852	1,047,456
Total Unrestricted funds	1,932,760	940,000	(961,156)	35,852	1,947,456
Restricted funds					
Specific Area Fund	-	2,700	(2,700)	-	-
Dog Specific Fund	1,815	14,142	(14,419)	42	1,580
Equipment Fund	2,459	-	(820)	-	1,639
Seizure Alert Fund	197,642	28,400	(53,828)	-	172,214
Vehicle Fund	933	-	-	-	933
Autism Assistance Fund	-	6,269	(10,129)	3,860	-
Dog Welfare Fund	40	8,271	(43,309)	34,998	-
Disability Assistance Fund	-	-	(2,504)	2,504	-
Property Fund	136,535	-	(1,200)	(77,256)	58,079
Staff - Client Services Fund	-	25,200	(25,200)	-	-
	339,424	84,982	(154,109)	(35,852)	234,445
Total of funds	2,272,184	1,024,982	(1,115,265)	-	2,181,901

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	900,000	-	-	-	900,000
General funds	1,047,456	1,354,815	(1,055,009)	6,876	1,354,138
Restricted funds	234,445	139,679	(183,739)	(6,876)	183,509
	<u>2,181,901</u>	<u>1,494,494</u>	<u>(1,238,748)</u>	<u>-</u>	<u>2,437,647</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	900,000	-	-	-	900,000
General funds	1,032,760	940,000	(961,156)	35,852	1,047,456
Restricted funds	339,424	84,982	(154,109)	(35,852)	234,445
	<u>2,272,184</u>	<u>1,024,982</u>	<u>(1,115,265)</u>	<u>-</u>	<u>2,181,901</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	247,449	-	247,449
Current assets	2,073,708	183,509	2,257,217
Creditors due within one year	(67,019)	-	(67,019)
Total	<u>2,254,138</u>	<u>183,509</u>	<u>2,437,647</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	254,334	1,386	255,720
Current assets	1,825,164	233,059	2,058,223
Creditors due within one year	(53,407)	-	(53,407)
Creditors due in more than one year	(78,635)	-	(78,635)
Total	1,947,456	234,445	2,181,901

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

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	255,747	(90,284)
Adjustments for:		
Depreciation charges	12,583	14,552
Investment income	(367)	(79)
(Increase)/Decrease in stocks	(9,682)	17,629
(Increase)/Decrease in debtors	(264,717)	136,422
Increase/(Decrease) in creditors	30,864	(562)
Net cash provided by operating activities	24,428	77,678

21. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	1,878,957	1,954,361

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

22. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	1,954,361	(75,404)	1,878,957
Debt due within 1 year	(17,252)	17,252	-
Debt due after 1 year	(78,635)	78,635	-
	<u>1,858,474</u>	<u>20,483</u>	<u>1,878,957</u>

23. Capital commitments

	2022 £	2021 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	<u>25,639</u>	<u>-</u>

24. Pension commitments

The Charity operates a defined contributions 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 and amounted to £15,158 (2021: £12,345). Contributions totalling £3,237 (2021: £2,354) were payable to the fund at the balance sheet date and are included in creditors.

25. Operating lease commitments

At 31 December 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	89,169	28,810
Later than 1 year and not later than 5 years	35,101	42,915
	<u>124,270</u>	<u>71,725</u>

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

26. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

27. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.

SUPPORT DOGS LIMITED

England & Wales - Charity number 1088281

Accounts

Registered number: 04190624
Charity number: 1088281

SUPPORT DOGS LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SUPPORT DOGS LIMITED

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SUPPORT DOGS LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	David Hobson, Chair Mary Broadhead, Vice Chair Amy Goodson, Director Katie Reed, Director Keith Williams, Treasurer Grainne O'Connor, Director Alison Marsh, Director Amanda Royston, Director (appointed 14 January 2021) Mark Holmshaw (appointed 14 January 2021) Maurice O'Brien (appointed 14 January 2021)
Company registered number	04190624
Charity registered number	1088281
Registered office	21 Jessop Riverside Brightside Lane Sheffield South Yorkshire S9 2RX
Chief executive officer	Rita Howson
Independent auditors	Shorts Chartered Accountants Statutory Auditor 2 Ashgate Road Chesterfield Derbyshire S40 4AA

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

The chairman presents his statement for the year.

In a world full of complex problems, the significant yet everyday challenges of families that our charity supports - living with some of the most complex and challenging medical conditions - are too often overlooked.

This annual report is an opportunity to reflect on the exceptional work and achievements of our charity over the past 12 months as we have endeavoured to meet the simple aim of saving lives and make the day-to-day reality significantly better for families living with epilepsy, autism and a wide range of medical conditions and disabilities.

We have done this through the training, provision and aftercare of wonderful support dog partnerships.

As the pandemic lingers on, it feels tiresome to report yet again just how significant the impact has been to our charity. The families we support live with some of the most challenging medical conditions and have been affected physically and mentally by the pandemic. The restrictions and limitations to their lives have therefore meant our work training more support dogs and helping more families has been made more difficult, and achievements slower than we would like.

Fundraising in 2021 has been more difficult than the previous year. Many of the emergency funding streams available in 2020 ended, and for the majority of this year we had to cancel most of our normal events and fundraising activity. Cost of living pressures affected our donors more, and competition from much larger charities with expensive advertising campaigns increased.

Nevertheless, as chair of Support Dogs, I am incredibly proud of the resilience and determination our charity has shown over the past 12 months and the innovative ways our staff, volunteers, supporters and of course our dogs have met all these challenges.

While many of the formal lockdown restrictions of the Covid-19 subsided in 2021, the families our charity supports live with health conditions that mean they still live in fear and with the self-imposed restrictions that this brings. We worked hard to provide more support than ever throughout the year. For many, their support dog has been their only form of support and medical care during the pandemic. In a survey, 80 per cent of our clients said they would describe their support dog as their primary aid for managing their condition.

During 2021 our charity dedicated itself to continuing to care for our existing clients while ensuring more people benefited from our life-changing services. We were flexible and found new and innovative ways to maintain our services through the coronavirus pandemic.

We progressed the emergency adaptations to our services that were first developed in 2020. This included expanding our telephone service to help tackle isolation and ensure the individuals and families we support received the care they need, especially our most vulnerable clients.

In 2021, Support Dogs provided support and training for over 120 individuals and families in the UK. This equates to in excess of 630,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this. Over the past five years, we have received an average of over 4,000 requests for support every year from people desperately in need of an assistance dog and the services we provide.

When facing this significant demand, it is important that our charity doesn't just fight to stay still. Despite the challenges, we continued to take steps that will enable us to grow and help increasing number of families each year. We have doubled the intake of new puppies on to our training programme from three years ago, and increased our staff numbers to support and train our dogs, clients and volunteers. This increase in dog numbers also has meant an increase in the numbers of volunteers we need to socialise and provide a loving home to our dogs while they are in training. Our volunteers donated over 300,000 hours of support to our charity in 2021. I would like to express our sincere gratitude to everyone who gave up their time to support our charity.

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Our unique work training dogs from rescue centres and unwanted homes and transforming them into life-saving support dogs is something we have continued to do and remain hugely proud of. We were thrilled that Marc Abraham OBE and Gail Porter were able to present a special seminar to increase awareness of this specific area of our charity's work.

We also welcomed a new patron to the charity. Lucrezia Millarini is a broadcaster and journalist who is best known for presenting ITN News. Lucrezia has supported the charity for several years and we are delighted to be able to add her to our list of patrons, further championing the cause of our charity.

2021 was my first year as being the proud Chair of this wonderful charity and a year in which we welcomed three new trustees, Mark Holmshaw, Amanda Royston and Maurice O'Brien. As a collective group our trustees and staff developed specific task groups to further develop the charity. This included an environmental task group to specifically look at what further steps we can make to reduce on environmental impact and a client communications task group to look how we can better ensure that the needs and views of our service users are effectively fed into all service delivery decisions.

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2021 we made significant efforts to address this issue. This included identifying potential properties and working with architects and surveyors to fully understand what a potential new centre could look like, what it could bring to the families we support and the significant increase in scale of additional families we could support each year and dogs we could train. While we have restricted funds specifically for a project, we will also need to seek considerable additional funding for any capital investment. This a project that is full of hope and excitement for us all as we are aware of the national significance of the increase in impact that a bespoke centre would make. We very much look forward to continuing with this work to ensure Support Dogs has the capacity to help many more lives.



David Hobson, Chairman

Date: 11 August 2022

SUPPORT DOGS LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 January 2021 to 31 December 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• Policies and objectives

The company is constituted under a Memorandum of Association and is a registered charity number 1088281.

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons in the proper safe use of such dogs and in the essentials of canine care and management;
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Activities undertaken to achieve objectives

Support Dogs is a unique UK charity dedicated to improving the quality of life for people with epilepsy, physical disabilities and families of children with autism by training dogs to act as efficient and safe assistants.

There are currently three training programmes:

Seizure Alert Dogs are trained to respond and alert their owners to imminent epileptic seizures. The security and independence people have gained through having a Seizure Alert Dog is tremendous. Not only because they have a warning prior to a seizure, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are taught to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

Autism Assistance Dogs are trained to meet the needs of both child and parents for a degree of predictability in social settings helping to bring independence not just for the children but for the whole family.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

● Volunteers

All of our departments utilised volunteers with fundraising branches being nurtured and both the administration team and training team utilising volunteers in a variety of roles. The charity currently has over 80 volunteers in regular contact with the charity.

Achievements and performance

● Review of activities

The continuing impact of the Covid-19 pandemic on our charity was significant, affecting all our operations, staff, service users, volunteers and income. However, we are extremely proud that despite everything we were able to maintain all our services throughout and even increased some areas of support.

The families our charity supports are those whose health conditions meant that they were among the most at risk from Covid-19. During 2021 our charity dedicated itself to continuing to care for our existing clients while ensuring more and more people benefited from our life-changing services. We were flexible and found new and innovative ways to maintain our services through the coronavirus pandemic. This included:

Expanding our telephone service

To help tackle isolation and ensure the individuals and families we support received the care they need, we increased the frequency of our phone calls made by our support team, especially to our most vulnerable clients.

Focusing our outreach training support programme

We were committed to continuing to support more families despite this crisis and so our Support Dogs' training team found new ways to provide this. Our team remained focused on supporting people who had recently been matched but were still undergoing training with their new support dog. These were people and to those finding themselves adapting to life with a support dog while also adapting to the added restrictions their health condition caused them while under lock down. Our dedicated team worked with each individual to provide daily support to enable their support dog to flourish and give them the care they needed to stay well.

Developing our digital support and education provision

So much of our work had traditionally been done face to face, but this had to change. We continue to use digital tools to run online training sessions and share our 30 years of knowledge and experience with assistance dogs. This is not just for the families we support but also with our network over 200 volunteers.

Support Dogs provided training and support for 120 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, supporting existing partnerships and supporting those who were preparing for the retirement of their dogs. Support Dogs provides 24-hour a day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

Over the past five years we have received an average of just over 4,000 requests per year for help from individuals and families in need of our charity's services. This is an overwhelming figure and sadly far beyond our current resources and capacity. The need for our charity to grow and expand our services to save and improve the lives of more children and adults across the UK could not be clearer. We are determined and passionate about achieving this.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Our work for children with autism remains our most "in-demand" service, indeed 70% of the enquiries we received were for this work. In 2021 we again grew the number of puppies coming into training which are suitable for work directly with children on our autism programme. Indeed, this is now double the number of pups that joined us in 2018. The exceptional impact of this work on children with autism, their siblings, parents, and wider family continues to receive significant national media coverage. BBC Children in Need and Global Radio have donated to and supported this programme in different capacities, and this increase in awareness has naturally led to a further increase in the demand for our work.

Our epilepsy seizure programme is globally unique and pioneering. Our support dogs provide a life-saving 100% reliable, up to one hour in advance warning of upcoming epileptic seizures, accurate to the exact minute. We have also worked in partnership with Canon Medical Systems and the University of Exeter to better understand the financial savings this brings to the NHS and the wider public purse. We have previously calculated that our charity saved at least £19million a year for the NHS and public services.

Our specially-trained dogs make a truly exceptional difference to our clients, their independence and the quality of life for themselves and their families. Our disability assistance dogs help clients with conditions including MS, cerebral palsy, fibromyalgia and various forms of arthritis. Our work not only saves lives, it provides a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care for people with these long-term conditions that were unavailable anywhere else over the past 12 months.

Our unique work sourcing and training dogs from rescue centres and unwanted pet websites is something we are hugely proud of and passionate about. We see ourselves as champions of the second chance: giving the opportunity to dogs who may have had a more difficult start to reach their true potential of a happy and fulfilling life while also changing the life of their new owner. We delighted that Marc Abraham OBE and Gail Porter supported us in generating greater awareness of this work in 2021 by presenting a special online seminar on this area of work.

Dog welfare is of paramount importance to every aspect of our work. Our network of volunteers provided over 300,000 hours of care in 2021 in providing loving 24-hour care and support to all our dogs from our newest puppies to those who have now retired and for individual reasons are unable to continue to live with their clients. Our staff worked tirelessly through the year to ensure our dogs were cared for, and volunteers had all the support they needed to keep our dogs living, training and working in the best possible conditions.

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2021 we made significant efforts to address this issue. This included identifying potential properties and working with architects and surveyors to fully understand what a potential new centre would look like, what it could bring to the families we support, and the significant increase in scale of additional families we could support each year and dogs we could train.

An ideal site would need to have good nearby transport links to be accessible to clients coming to us from across the country. It would also need to have the size to enable our charity to grow and meet the specific welfare needs of both our dogs in training and also our clients who live with a wide range of mobility needs. It would be based near a built-up area so that we have access to shops, healthcare settings, restaurants and public transport so that our dogs can train in those areas, but also with open green space so that our dogs also have the relaxation time they need.

While we have restricted funds specifically to help us start such a project, we will also need to seek considerable additional support from funders. This is a project that is full of hope and excitement for us all at the charity as we are aware of the national significance of the increase in impact that such a centre would make. We very much look forward to continuing this specific area of work in 2022.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

• Fundraising activities and income generation

As a charity, reliant entirely on voluntary donations, our income was significantly hit by the challenges the pandemic brought. This affected both our ability to run events, but also the funds available to trusts, corporate and individual donors to support our work. Despite this, our charity remained committed to our policy of providing its services entirely free of charge to those who will benefit from them.

One in three support dogs only exist thanks to the wonderful kindness of individuals who have left money to the charity in their wills. In 2021 we extended our free will writing service, joining the National Free Will Network, so that now anyone can access the service from anywhere in the UK and able to arrange an appointments face to face or over the phone.

Income kindly donated by charitable trusts has been vital to our sustainability and growth as a charity. Funders such as The Yorkshire Young Achievers are among those whose support has a significant impact on our work. We were also delighted to continue to receive funding from the Global Radio Make Some Noise Charity and BBC Children in Need for our autism programme.

The charitable support received from community organisations such as the Freemasons was hugely important to us. Long-standing partnerships with wonderful companies such as Burns' Pet Nutrition and Canon Medical Systems were complemented by support from new sponsors including Elanco, Allied World and Embark.

We embraced new technologies, strengthen our fundraising efforts using social media over this difficult year, including our first-ever digital marketing campaign on social media.

We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over this the most difficult of years. The supporters who sponsor our support dogs from £1 a week make a vital contribution to our work. We are also honoured that several families have chosen to raise funds in memory of a loved one who has sadly passed away. We are delighted to be able to offer the opportunity to name a puppy in memory of anyone who donates or raises the amount it costs the charity to provide a full year of care and training.

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

• Reserves policy

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the above calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted in the accounts, the trustees have designated £900,000 of free reserves for this purpose.

As at the year end, free reserves were £889,009 which represents 9-10 months of operating costs. The trustees monitor reserves on an ongoing basis.

• Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out below, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances, including those presented by Covid-19.

• Overview

The charity's income decreased to £1,024,981 from £1,122,150 in the previous year. A deficit of £90,284 was incurred in 2021 compared to a surplus of £97,274 in the prior year.

Covid has continued to have a significant impact on the charity's ability to conduct many of the fundraising activities the charity relies upon to generate funds. The wonderful commitment of our supporters, who understand the importance and care so passionately about our work, meant that despite everything many of them continued to donate. Indeed total donations increased.

Legacy income fell, for the second year in a row, and this was the main reason for the fall in total income. Legacy income is unpredictable and there have also been some delays in the administration of estates. The growth and increased awareness of Support Dogs has been relatively recent and the charity has yet to establish itself as a regular feature in people's wills in the way that many other larger charities have done.

The increased costs of running the charity also contributed to the deficit incurred in the year. Trustees review financial performance on a frequent and regular basis.

Structure, governance and management

• Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

• Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

• Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

• Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2021, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

David Hobson - Chairman

David is a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

Mary Broadhead - Vice-Chair

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover; currently 2 cats are in charge at home.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St. James Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

Katie Reed

Katie Reed is General Counsel at Tottenham Hotspur Football Club, and brings legal support to the Charity and the Board of Trustees. Katie has worked in the football industry for her entire career and brings with her a wealth of contacts to help raise the profile of the Charity. Katie has a great love of dogs, having most recently owned a Bullmastiff (Lola), who she was devastated to lose during the first lockdown in 2020, and now owns a Rottweiler (Whisky) who is named after Lola's award-winning father (Whisky Mac Optimus Prime).

Keith Williams

Keith joined the board in 2016 and subsequently became treasurer. He has over 30 years' experience of investing in private companies, providing both venture capital and debt finance to many growing businesses. Originally a chartered accountant, Keith has a background of both commercial and financial experience, working with a wide range of companies at board level. He has held other non-executive roles, including with not-for-profit organisations.

Gráinne O'Connor

Gráinne has been a client of the disability assistance dog programme for 10 years along with her first support dog Tori (a black lab who was originally her own pet dog) now retired and still living with Gráinne and her family. She is now partnered with Rupert, a yellow lab who is a change of career dog originally trained by medical detection dogs but, they redirected him to the Support Dogs Disability Assistance Programme when his skills and personality were recognised to be more appropriate for disability assistance. As a direct result of her experiences Gráinne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life of a person with disabilities, their families and loved ones. After successfully winning a fully funded PhD studentship with The Open University, Gráinne went on to complete her PhD on the experiences of people with a longterm condition who use an assistance dog in 2020. Since then she has gone on to present at national and international academic conferences on her research in Human Animal Interaction in Disability. Gráinne brings her professional background in health, research, knowledge of human-animal interactions and most importantly her insights as an 'expert by experience' to her role as trustee.

Alison Jane Marsh

Jane is a former solicitor with over twenty years experience specialising in employment and pensions law. More recently she has worked at innocent drinks and at the pet food brand Lily's Kitchen as People Director. She is now retired.

Amanda Royston

Amanda Royston was appointed to the Board of Trustees in January 2021.

Amanda has experienced the physical and mental health benefits a dog can bring and feels particularly passionately about the important difference trained specialist assistance dogs can make for people living with various medical conditions.

A business and marketing leader, including as former Marketing Director of Pizza Express, Byron and Starbucks; Amanda brings over 20 years' experience in scaling brands, customer marketing, partnership development, coaching and digital transformation.

Born in Sheffield, Amanda now lives in Surrey with her partner Paul and Reggie, their Australian Labradoodle. Alongside walking with Reg and Paul, Amanda enjoys music, fashion, football and travel.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

Mark Holmshaw

Mark Holmshaw joined Canon Medical Systems in 1991 from a position within Philips Medical Systems. He started his career with Canon Medical Systems in the Service Group before moving to a sales role in the UK in 1996. From there he moved to Sales Management & Regional Management, until 2010 when he was appointed as Business Unit Manager for X-Ray in Europe and subsequently moved to the Netherlands where Canon's Medical Head Quarters is located. In 2012, he was appointed Vice President for Sales, Service & Marketing in Canon Medical Systems Europe before transitioning to his current position in May 2017. In March 2020 Mark became Global Advisor to the President of Canon Medical Systems Corporation and he left that role in March 2021 when he started his own consultancy company

Mark is also on the Board of Governors at the UTC at the Olympic Legacy Park.

He and his wife Wendy have a Labrador of their own called Monty and they used to support Labrador Rescue by homing older dogs to make space for the younger dogs.

Maurice O'Brien

Maurice began his career in finance & accounting, training as a chartered accountant at PwC. He subsequently spent 6 years in General Management roles at FTSE100 firm Flutter Entertainment, where he was a member of the Global Leadership Team for the group's leading brand, Betfair. Maurice is currently part of the co-founding team at Flexa, a VC-backed flexible working platform. His areas of expertise span strategy, finance, general management and operations.

● Related party relationships

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents ten charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners, Autism Dogs, Service Dogs UK and Seeing Dog Alliance. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, the Fundraising Standards Board and Barnsley and Rotherham Chamber of Commerce.

● Trustees' indemnities

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

• Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Since March 2020, the Charity has been affected by the ongoing impacts of the Covid-19 outbreak. The Charity is committed to minimising the risks of Covid-19 to all those who work for and with us. We have carried out and documented detailed risk assessments and changed our working procedures in order to minimise risks and adhere to Government guidance. These risk assessments are reviewed as circumstances and guidance changes.

Covid-19 has had an impact on both charitable activities and fundraising. Whilst we have been able to continue to support our clients, some of the Charity's normal activities have had to be delayed. Our fundraising plans have also had to change significantly which may result in reduced income. The Trustees have been meeting more frequently during this period, using telephone and video-conferencing facilities, and adjusting plans as necessary.

Plans for future periods

The challenges and restrictions over the past two years have emboldened our commitment to significantly expand our work so we can train more support dogs and help many more of the families and individuals who desperately contact our charity each year. We intend to put in place plans to enable us to purchase and adapt a property that would have the scope to allow the charity to expand and better meet the public need for our services. We wish to increase our staff base to further develop our existing programmes and fulfil the increasing demand. Epilepsy is the most common neurological condition in the UK, it estimated there are over 700,000 people with autism in the UK, and millions living with a long term physical disability. The demand and need for our work is huge, so we will also continue to explore new ways of working to more effectively grow and extend our work to meet the needs of this vast number of individuals who lives could be improved by our services.

Public benefit statement

The Trustees give due consideration to the Charity Commissions guidance in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Shorts, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

SUPPORT DOGS LIMITED

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Approved by order of the members of the board of Trustees on 11 August 2022 and signed on their behalf by:



Keith Williams
Trustee

SUPPORT DOGS LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2021

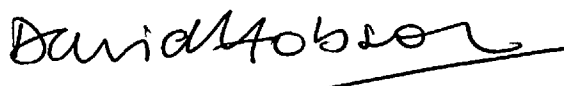
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 11 August 2022 and signed on its behalf by:



David Hobson
(Trustee)

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

Opinion

We have audited the financial statements of Support Dogs Limited (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 2021 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the Trustees (who are also the directors of the charitable company for the purposes of company 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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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 Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Howard Freeman BSc FCA
for and on behalf of

Shorts

Chartered Accountants

Statutory Auditor

2 Ashgate Road

Chesterfield

Derbyshire

S40 4AA

11 August 2022

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SUPPORT DOGS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	916,039	84,982	1,001,021	1,085,425
Investments	5	79	-	79	222
Other income	6	23,881	-	23,881	36,503
Total income		939,999	84,982	1,024,981	1,122,150
Expenditure on:					
Raising funds	8	338,549	1,200	339,749	320,323
Charitable activities		622,607	152,909	775,516	704,553
Total expenditure		961,156	154,109	1,115,265	1,024,876
Net (expenditure)/income		(21,157)	(69,127)	(90,284)	97,274
Transfers between funds	17	35,852	(35,852)	-	-
Net movement in funds		14,695	(104,979)	(90,284)	97,274
Reconciliation of funds:					
Total funds brought forward		1,932,760	339,424	2,272,184	2,174,910
Net movement in funds		14,695	(104,979)	(90,284)	97,274
Total funds carried forward		1,947,455	234,445	2,181,900	2,272,184

An amount totalling £900,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 17 to the accounts.

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

The notes on pages 23 to 39 form part of these financial statements.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	255,720	265,689
Current assets			
Stocks	13	2,313	19,942
Debtors	14	101,549	237,971
Cash at bank and in hand		1,954,361	1,897,710
		<u>2,058,223</u>	<u>2,155,623</u>
Creditors: amounts falling due within one year	15	(53,407)	(53,136)
Net current assets		<u>2,004,816</u>	<u>2,102,487</u>
Total assets less current liabilities		<u>2,260,536</u>	<u>2,368,176</u>
Creditors: amounts falling due after more than one year	16	(78,635)	(95,992)
Total net assets		<u><u>2,181,901</u></u>	<u><u>2,272,184</u></u>
Charity funds			
Restricted funds	17	234,445	339,424
Unrestricted funds			
Designated funds	17	900,000	900,000
General funds	17	1,047,456	1,032,760
Total unrestricted funds	17	<u>1,947,456</u>	<u>1,932,760</u>
Total funds		<u><u>2,181,901</u></u>	<u><u>2,272,184</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

The financial statements were approved and authorised for issue by the Trustees on 11 August 2022 and signed on their behalf by:



David Hobson
(Trustee)

The notes on pages 23 to 39 form part of these financial statements.

SUPPORT DOGS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	77,678	160,108
Cash flows from investing activities		
Dividends, interests and rents from investments	79	222
Purchase of tangible fixed assets	(4,583)	(6,522)
Net cash used in investing activities	(4,504)	(6,300)
Cash flows from financing activities		
Repayments of borrowing	(16,523)	(15,663)
Net cash used in financing activities	(16,523)	(15,663)
Change in cash and cash equivalents in the year	56,651	138,145
Cash and cash equivalents at the beginning of the year	1,897,710	1,759,565
Cash and cash equivalents at the end of the year	1,954,361	1,897,710

The notes on pages 23 to 39 form part of these financial statements

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

2. Accounting policies

2.1 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.

Support Dogs Limited 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.

2.2 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.

Designated funds comprise 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 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.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Income

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

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 Trust 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, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity 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 Charity 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 donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity 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.

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Liabilities and provisions

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 in the Statement of Financial Activities as a finance cost.

2.9 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.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

3. 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

(i) Recognition of legacy income

In applying the principals of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	311,206	10,132	321,338	252,856
Legacies	87,542	-	87,542	258,552
Trusts	295,884	69,650	365,534	351,606
Job Retention Scheme Grants	5,289	-	5,289	50,160
Income from fundraising activities	216,118	5,200	221,318	172,251
Total 2021	916,039	84,982	1,001,021	1,085,425
Total 2020	1,005,975	79,450	1,085,425	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	79	79	222
Total 2020	222	222	

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Other Incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income	2,727	2,727	5,560
Fundraising trading income	21,154	21,154	30,943
Total 2021	23,881	23,881	36,503
Total 2020	36,503	36,503	

7. Cost of raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Wages and salaries	209,404	-	209,404	214,459
Event costs	25,840	-	25,840	21,231
Printing	19,479	-	19,479	13,932
Advertising and website	15,521	-	15,521	21,961
Brochures	750	-	750	2,187
Consultancy	35,736	1,200	36,936	27,583
Networking events	1,531	-	1,531	987
Sundries	1,637	-	1,637	3,509
Expenditure on fundraising	28,651	-	28,651	14,474
Total 2021	338,549	1,200	339,749	320,323
Total 2020	320,323	-	320,323	

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Direct costs of charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Wages and salaries	352,792	102,580	455,372	416,098
Training equipment and dog supplies	18,964	20,783	39,747	31,095
Client expenses (including accomodation)	1,702	3,176	4,878	4,417
Vet bills	14,515	23,293	37,808	37,127
Motor and travel	44,943	-	44,943	37,352
Volunteer expenses	2,928	762	3,690	3,529
Rates	45,088	-	45,088	41,546
Light and heat	6,704	-	6,704	2,923
Insurance	16,400	-	16,400	16,131
Repairs and renewals	47,675	-	47,675	41,325
Printing, postage and stationery	16,373	5	16,378	14,457
Telephone and internet	15,466	-	15,466	10,701
Sundries	3,700	-	3,700	2,833
Meeting costs	1,194	-	1,194	1,028
Bank charges	1,081	-	1,081	2,490
Interest payable on bank loans	5,191	-	5,191	6,053
Depreciation	13,498	1,054	14,552	16,051
Profit on sale of fixed assets	-	-	-	136
	<u>608,214</u>	<u>151,653</u>	<u>759,867</u>	<u>685,292</u>
Audit and accountancy costs	9,177	-	9,177	9,278
Legal and professional	4,704	1,256	5,960	9,463
Governance - trustees meeting costs	512	-	512	520
	<u>14,393</u>	<u>1,256</u>	<u>15,649</u>	<u>19,261</u>
Total 2021	<u><u>622,607</u></u>	<u><u>152,909</u></u>	<u><u>775,516</u></u>	<u><u>704,553</u></u>
Total 2020	<u><u>617,328</u></u>	<u><u>87,225</u></u>	<u><u>704,553</u></u>	

Included within wages and salaries are admin salaries totalling £150,873 (2020: £145,032) which are considered to be support costs to the charity. Of this amount, £60,349 (2020: £58,013) has been allocated to costs of raising funds and £90,524 (2020: £87,019) has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Auditors' remuneration

	2021	2020
	£	£
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,400	6,100
Fees payable to the Company's auditor in respect of: All non-audit services not included above	2,000	1,940
	<u>8,400</u>	<u>8,040</u>

10. Staff costs

	2021	2020
	£	£
Wages and salaries	609,363	578,933
Social security costs	43,068	40,207
Contribution to defined contribution pension schemes	12,345	11,416
	<u>664,776</u>	<u>630,556</u>

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

	2021	2020
	No.	No.
Training staff	16	14
Management and support	16	14
	<u>32</u>	<u>28</u>

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £nil were reimbursed or paid directly to Trustee (2020 - £824 to 2 Trustees).

During the year, the charity received donations from the Trustees totalling £nil (2020: £2,488).

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 January 2021	363,246	14,000	23,930	23,442	424,618
Additions	-	-	-	4,583	4,583
At 31 December 2021	<u>363,246</u>	<u>14,000</u>	<u>23,930</u>	<u>28,025</u>	<u>429,201</u>
Depreciation					
At 1 January 2021	113,860	13,069	20,488	11,512	158,929
Charge for the year	7,265	-	3,331	3,956	14,552
At 31 December 2021	<u>121,125</u>	<u>13,069</u>	<u>23,819</u>	<u>15,468</u>	<u>173,481</u>
Net book value					
At 31 December 2021	<u>242,121</u>	<u>931</u>	<u>111</u>	<u>12,557</u>	<u>255,720</u>
At 31 December 2020	<u>249,386</u>	<u>931</u>	<u>3,442</u>	<u>11,930</u>	<u>265,689</u>

13. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>2,313</u>	<u>19,942</u>

14. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	49,848	194,492
Prepayments and accrued income	16,174	18,153
Tax recoverable	35,527	25,326
	<u>101,549</u>	<u>237,971</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans	17,252	16,419
Trade creditors	16,521	14,524
Other taxation and social security	8,885	10,657
Other creditors	2,354	3,141
Accruals and deferred income	8,395	8,395
	<u>53,407</u>	<u>53,136</u>

Included within creditors: amounts falling due within one year are bank loans totalling £17,252 (2020: £16,419) which are secured.

16. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	<u>78,635</u>	<u>95,992</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	2020 £
Payable or repayable by instalments	<u>21,147</u>	<u>41,268</u>

Included within creditors: amounts falling due after more than one year are bank loans totalling £78,635 (2020: £95,992) which are secured.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	-	900,000
General funds					
General Funds	1,032,760	940,000	(961,156)	35,852	1,047,456
Total Unrestricted funds	1,932,760	940,000	(961,156)	35,852	1,947,456
Restricted funds					
Specific Area Fund	-	2,700	(2,700)	-	-
Dog Specific Fund	1,815	14,142	(14,419)	42	1,580
Equipment Fund	2,459	-	(820)	-	1,639
Seizure Alert Fund	197,642	28,400	(53,828)	-	172,214
Vehicle Fund	933	-	-	-	933
Autism Assistance Fund	-	6,269	(10,129)	3,860	-
Dog Welfare Fund	40	8,271	(43,309)	34,998	-
Disability Assistance Fund	-	-	(2,504)	2,504	-
Property Fund	136,535	-	(1,200)	(77,256)	58,079
Staff - Client Services Fund	-	25,200	(25,200)	-	-
	339,424	84,982	(154,109)	(35,852)	234,445
Total of funds	2,272,184	1,024,982	(1,115,265)	-	2,181,901

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Statement of funds (continued)

Amounts totalling £900,000 have been designated towards the purchase of a property. Further amounts totalling £290,000 have been received as restricted funds ("Property Fund" above) for the same purpose.

The Charity has obtained permission to utilise the restricted property funds in order to offset against existing expenditure in relation to facilities that the Charity currently use. The amount transferred from the Property Fund to general funds in relation to existing expenditure is £231,921 to date of which £77,256 has been transferred this year.

After transfers, the total balance that remains set aside towards the purchase of a property is £958,079 (2020: £1,036,535).

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Property Fund	800,000	-	-	100,000	900,000
General funds					
General Funds	951,029	1,042,700	(937,651)	(23,318)	1,032,760
Total Unrestricted funds	1,751,029	1,042,700	(937,651)	76,682	1,932,760
Restricted funds					
Specific Area Fund	2,500	14,780	(17,280)	-	-
Dog Specific Fund	3,370	8,500	(10,055)	-	1,815
Equipment Fund	4,536	-	(2,077)	-	2,459
Seizure Alert Fund	209,686	40,220	(52,264)	-	197,642
Vehicle Fund	3,733	-	(2,800)	-	933
Autism Assistance Fund	-	250	(595)	345	-
Dog Welfare Fund	56	700	(716)	-	40
Disability Assistance Fund	-	-	(1,438)	1,438	-
Property Fund	200,000	15,000	-	(78,465)	136,535
	423,881	79,450	(87,225)	(76,682)	339,424
Total of funds	2,174,910	1,122,150	(1,024,876)	-	2,272,184

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	900,000	-	-	-	900,000
General funds	1,032,760	940,000	(961,156)	35,852	1,047,456
Restricted funds	339,424	84,982	(154,109)	(35,852)	234,445
	<u>2,272,184</u>	<u>1,024,982</u>	<u>(1,115,265)</u>	<u>-</u>	<u>2,181,901</u>

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	800,000	-	-	100,000	900,000
General funds	951,029	1,042,700	(937,651)	(23,318)	1,032,760
Restricted funds	423,881	79,450	(87,225)	(76,682)	339,424
	<u>2,174,910</u>	<u>1,122,150</u>	<u>(1,024,876)</u>	<u>-</u>	<u>2,272,184</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	254,334	1,386	255,720
Current assets	1,825,164	233,059	2,058,223
Creditors due within one year	(53,407)	-	(53,407)
Creditors due in more than one year	(78,635)	-	(78,635)
Total	<u>1,947,456</u>	<u>234,445</u>	<u>2,181,901</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	260,444	5,245	265,689
Current assets	1,821,444	334,179	2,155,623
Creditors due within one year	(53,136)	-	(53,136)
Creditors due in more than one year	(95,992)	-	(95,992)
Total	1,932,760	339,424	2,272,184

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

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(90,284)	97,274
Adjustments for:		
Depreciation charges	14,552	16,051
Dividends, interests and rents from investments	(79)	(222)
Loss on the sale of fixed assets	-	136
Decrease in stocks	17,629	3,373
Decrease in debtors	136,422	39,617
Increase/(decrease) in creditors	(562)	3,879
Net cash provided by operating activities	77,678	160,108

21. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,954,361	1,897,710

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

22. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	1,897,710	56,651	1,954,361
Debt due within 1 year	(16,419)	(833)	(17,252)
Debt due after 1 year	(95,992)	17,357	(78,635)
	<u>1,785,299</u>	<u>73,175</u>	<u>1,858,474</u>

23. Pension commitments

The Charity operates a defined contributions 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 and amounted to £12,345 (2020: £11,416). Contributions totalling £2,354 (2020: £2,341) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 December 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	28,810	54,728
Later than 1 year and not later than 5 years	42,915	34,384
	<u>71,725</u>	<u>89,112</u>

The lease in relation to the property expired in January 2022 and the Charity is currently in negotiations to agree a new lease which will be signed during 2022.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

25. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

26. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.

SUPPORT DOGS LIMITED

England & Wales - Charity number 1088281

Accounts

SUPPORT DOGS LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SUPPORT DOGS LIMITED

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SUPPORT DOGS LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Barry Brackner, Chairman (resigned 31 December 2020) Janel Fone BSc PhD, Vice Chair (resigned 31 December 2020) Amy Goodson, Director Katie Reed, Director Keith Williams, Treasurer David Hobson, Director (appointed Chairman 31 December 2020) Grainne O'Connor, Director Mary Broadhead, Director (appointed Vice Chair 31 December 2020) Alison Marsh, Director Amanda Royston, Director (appointed 14 January 2021) Mark Holmshaw (appointed 14 January 2021) Maurice O'Brien (appointed 14 January 2021)
Company registered number	04190624
Charity registered number	1088281
Registered office	21 Jessop Riverside Brightside Lane Sheffield South Yorkshire S9 2RX
Chief executive officer	Rita Howson
Independent auditors	Shorts Chartered Accountants Statutory Auditor 2 Ashgate Road Chesterfield Derbyshire S40 4AA

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

The chairman presents his statement for the year.

The annual report is an opportunity to reflect on the achievements of our charity over the past 12 months.

2020 was an extraordinarily difficult year. It impacted on our ability to provide our services, on the lives of the families we are dedicated to support, our charity's income and resources, and of our course on the personal lives of our volunteers and staff. As chair of Support Dogs, I am incredibly proud of the resilience and determination our charity has shown over the past 12 months and the ways our staff, volunteers, supporters and of course our dogs have met the challenges we faced.

The families our charity supports are those with health conditions that mean they were among the most at risk from Covid-19. We worked hard to provide more support than ever throughout the pandemic.

Our work is vital. It saves lives and it also saves the NHS over £19million a year. Yet we rely entirely on voluntary donations. Our charity has been operating for almost 30 years but have never, of course, had to carry out our life-saving work in an environment as difficult as this.

During 2020 our charity dedicated itself to continuing to care for our existing clients while ensuring more and more people benefited from our life changing services. We were flexible and found new and innovative ways to maintain our services through the coronavirus pandemic.

We developed some emergency adaptations to our services to respond to the Covid-19 crisis. This included expanding our telephone service to help tackle isolation and ensure the individuals and families we support received the care they need, especially our most vulnerable clients.

We remained committed to continuing to support more families despite this crisis and our Support Dogs' training team are changing the ways they can provide this. Our team focused on supporting people who had recently been matched but still undergoing training with their new support dog. And to those finding themselves adapting to life with a support dog while also adapting to the added restrictions their health condition brought to life under lockdown. Our dedicated team worked with each individual to provide daily support to enable their support dog to flourish and give them the care they need to stay well.

Our work not only saves lives, it provide a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care that were unavailable anywhere else over the past 12 months. Such is the outstanding impact of our work that Support Dogs was one of just three charities featured on the BBC One Big Night In programme in April 2020 to highlight the response to the pandemic of UK charities who had been previously support by BBC Children in Need or Comic Relief.

In 2020, Support Dogs provided support and training for over 120 individuals and families in the UK. This equates to well over 630,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this and despite the pandemic we received an astonishing 3,592 requests for support from people desperately in need of a support dog and the services we provide. This number might have been even higher if the charity offices hadn't been affected by pandemic restrictions reducing our capacity to take phone calls for a number of weeks. So many families are desperate for our vital services.

Our unique work with dog rescue centres and searching unwanted pet websites to find dogs with the potential to become life-changing support dogs is something we have continued to do and remain hugely proud of. The need for this aspect of our work is greater than ever, with the increase in dog ownership leading to an increase in subsequently unwanted dogs being abandoned at rescue centres.

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The pandemic inevitably had a huge impact on our income and our ability to raise funds. As a relatively small charity, any changes like this are especially felt. Support Dogs is a charity that provides all its services entirely free of charge. We rely entirely, 100 percent on voluntary donations. The cancellation of almost nine months of events and fundraising activity not only significantly reduced our income and ability to fundraise, it also limited our ability to engage with new potential supporters.

However, we embraced new technologies with virtual quizzes, virtual cook-alongs and even our first ever virtual Support Dog Graduation Ceremony kindly presented by ITN's Lucrezia Millarini and our patrons Angela Rippon CBE and the Earl and Countess of Scarbrough. We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over the year.

Support Dogs would also like to express our gratitude to our army of over 200 volunteers who went above and beyond during the past year providing loving homes, and support for our puppies and dogs in training over this strange and unpredictable year. The fact that we begin 2021 with a great number of dogs ready to complete their training and begin transforming the lives of many more people in need of our services, is testimony to the wonderful support our volunteers have given us.

Finally we would like to thank Barry Brackner and Janel Fone who stepped down at the end of 2020 from the board of trustees after 6 years of dedicated service to the charity as chair and vice chair. They helped steer our charity to unprecedented levels of growth and left us with real optimism for the scope and possibilities of our work in the future.

David Hobson (Chair)

Date:

SUPPORT DOGS LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the audited financial statements of the Company for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• Policies and objectives

The company is constituted under a Memorandum of Association and is a registered charity number 1088281.

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons in the proper safe use of such dogs and in the essentials of canine care and management;
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Activities undertaken to achieve objectives

Support Dogs is a unique UK charity dedicated to improving the quality of life for people with epilepsy, physical disabilities and families of children with autism by training dogs to act as efficient and safe assistants.

There are currently three training programmes:

Seizure Alert Dogs are trained to respond and alert their owners to imminent epileptic seizures. The security and independence people have gained through having a Seizure Alert Dog is tremendous. Not only because they have a warning prior to a seizure, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are taught to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

Autism Assistance Dogs are trained to meet the needs of both child and parents for a degree of predictability in social settings helping to bring independence not just for the children but for the whole family.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

● Volunteers

All of our departments utilised volunteers with fundraising branches being nurtured and both the administration team and training team utilising volunteers in a variety of roles. The charity currently has over 80 volunteers in regular contact with the charity.

Achievements and performance

● Review of activities

The impact of the Covid-19 pandemic on our charity was significant, affecting all our operations, staff, service users, volunteers and income. However, we are extremely proud that despite everything we were able to maintain all our services throughout and even increased some areas of support.

The families our charity support are those with health conditions that meant they were among the most at risk from Covid-19. During 2020 our charity dedicated itself to continuing to care for our existing clients while ensuring more and more people benefited from our life-changing services. We were flexible and found new and innovative ways to maintain our services through the coronavirus pandemic. This included:

Expanding our telephone service

To help tackle isolation and ensure the individuals and families we support received the care they need, we increased the frequency of our phone calls our support team make, especially to our most vulnerable clients.

Focusing our outreach training support programme

We were committed to continuing to support more families despite this crisis and so our Support Dogs' training team found new ways to provide this. Our team remained focused on supporting people who had recently been matched but were still undergoing training with their new support dog - to those finding themselves adapting to life with a support dog while also adapting to the added restrictions their health condition caused them while under lock down. Our dedicated team worked with each individual to provide daily support to enable their support dog to flourish and give them the care they needed to stay well.

Developing our digital support and education provision

So much of our work had traditionally been done face to face, but this had to change. We are now using digital tools to run online training sessions and share our 30 years of knowledge and experience with assistance dogs. This is not just for the families we support but also with over 200 volunteers, many who were locked down at home with a trainee support dog or puppy. This helped to ensure Covid-19 did not hinder or delay their progress to becoming a fully-trained life-saving support dog.

Support Dogs provided training and support for 120 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, supporting existing partnerships and supporting those who were preparing for the retirement of their existing support dogs. Support Dogs provides 24-hours-a-day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

In 2020, we received 3,592 requests for help from individuals and families in need of our charity's services. This is an overwhelming figure and sadly far beyond our current resources and capacity. The need for our charity to grow and expand our services to save and improve the lives of more children and adults across the UK could not be clearer. We are determined and passionate about achieving this.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

Our work for children with autism remains our most “in-demand” service, indeed 63% of the enquiries we received were for this work. In 2020 we expanded our puppy training programme by recruiting a further member of staff to work on this programme, to enable us to increase the number of dogs coming into training who are suitable for work directly with children on our autism programme. The exceptional impact of this work on children with autism, their siblings, parents, and wider family continues to receive significant national media coverage. BBC Children in Need and Global Radio have donated to and supported this programme in different capacities, and this increase in awareness has naturally led to a further increase in the demand for our work.

Our epilepsy seizure programme is globally unique and pioneering. Our support dogs provide a life-saving, 100 percent reliable, up to 55 minutes in advance warning of upcoming epileptic seizures, accurate to the exact minute. We continued our involvement with Ghent University to better understand exactly what physiological changes the dogs are detecting in their clients. We have also worked in partnership with Canon Medical Systems and the University of Exeter to better understand the financial savings this brings to the NHS and the wider public purse. We have previously calculated that our charity saved at least £19million a year for the NHS and public services.

Our specially-trained dogs make a truly exceptional difference to our clients, their independence and the quality of life for themselves and their families. Our disability assistance dogs help clients with conditions including MS, cerebral palsy, fibromyalgia and various forms of arthritis. Our work not only saves lives, it provides a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care for people with these long-term conditions that were unavailable anywhere else over the past 12 months.

Such is the outstanding impact of our work that Support Dogs was one of just three charities featured on the BBC One Big Night In programme in April 2020 to highlight the response to the pandemic of UK charities who had been previously supported by BBC Children in Need or Comic Relief. A pilot project for the charity where we trained a disability assistance dog for a child with cerebral palsy also received a significant amount on coverage on the BBC Countryfile programme.

Our unique work sourcing and training dogs from rescue centres and unwanted pet websites is something we are hugely proud of and passionate about. We see ourselves as champions of the second chance: giving the opportunity to dogs who may have had a more difficult start to reach their true potential of a happy and fulfilling life while also changing the life of their new owner. The need for this work has become as acute as ever as the numbers of wonderful dogs being abandoned at dog centres significantly increased in the latter half of 2020.

Despite the challenges that 2020 brought we still maintained our focus on this during the year, including running our first ever online seminar bringing together staff and volunteers from rescue centres across the UK to educate them about this area of our work with the aim of improving the recruitment of dogs. We believe that our charity's commitment to sourcing dogs from different backgrounds will put us in the best position, long term, to increase the number of families we help each year.

Dog welfare is of paramount importance to every aspect of our work. We now have a network of over 200 volunteers who support us in providing loving 24-hour care and support to all our dogs from our newest puppies to those who have now retired and for individual reasons are unable to continue to live with their clients. Our staff worked tirelessly through 2020 to ensure our dogs were cared for, and volunteers had all the support they needed to keep our dogs living, training and working in the best possible conditions.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

• Fundraising activities and income generation

As a charity, reliant entirely on voluntary donations, our income was significantly hit by the challenges the pandemic brought. This affected both our ability to run events, but also the funds available to trusts, corporate and individual donors to support our work. Despite this our charity remained committed to our policy of providing its services entirely free of charge to those who will benefit from them.

One in three support dogs only exist thanks to the wonderful kindness of individuals who have left money to the charity in their wills. Income from this vital source sadly dropped substantially in 2020, a result in part due to the delays in the legal processes administering wills and probate. We continue to encourage anyone who cares about our charity to consider leaving a donation in their will to our charity. In 2020 we began offering a free online will writing service to make it easier for more supporters to do this.

Income kindly donated by charitable trusts has been vital to our sustainability and growth as a charity. Funders such as The Yorkshire Young Achievers are among those whose support has a significant impact on our work. We were also delighted to continue to receive funding from the Global Radio Make Some Noise Charity and BBC Children in Need for our autism programme and towards a pilot project for the training of a disability assistance dog for a child.

The charitable support received from community organisations such as the Freemasons was hugely important to us. Long-standing partnerships with wonderful companies such as Burns' Pet Nutrition and Canon Medical Systems, were complemented by support from new sponsors including Sheffield United FC, British Land and CMS Law.

We embraced new technologies to strengthen our fundraising efforts over this difficult year with virtual quizzes, virtual cook-alongs and even our first ever virtual Support Dog Graduation Ceremony kindly presented by ITN's Lucrezia Millarini and our patrons Angela Rippon CBE and the Earl and Countess of Scarborough. We are also extremely grateful to Monty Don OBE for so wonderfully organising an online Christmas auction to raise vital funds for our charity.

We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over this the most difficult of years. The wonderful supporters who sponsor our support dogs from £1 a week, make a vital contribution to our work. We are also honoured that several families have chosen to raise funds in memory of a loved one who has sadly passed away. We are delighted to be able to offer the opportunity to name a puppy in memory of anyone who donates or raises the amount it costs the charity to provide a full year of care and training.

Financial review

• Overview

The charity's income has decreased this year from £1,840,774 in the previous year to £1,122,150. The surplus has decreased from £865,618 in 2019 to £97,274 in 2020.

As highlighted throughout the report Covid had a significant impact to the charity's ability to conduct many of the fundraising activities the charity relies upon to generate funds. The wonderful commitment of our supporters, who understand the importance and care so passionately about our work, meant that despite everything many of them so wonderfully continued to donate.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review (continued)

The biggest fall in income from the 2019 figures was in legacy income. This is due to some extent to delays, because of Covid, in the legal systems processing of estates. It is however also due to the unpredictability of this particular income stream. The growth and increased awareness of Support Dogs has been relatively recent and so has yet to establish itself as a regular feature in people's wills in the way that many other larger charities have done.

• Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out below, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances, including those presented by Covid-19.

• Reserves policy

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the above calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted in the accounts, the trustees have designated £900,000 of free reserves for this purpose.

As at the year end, free reserves were £884,727 which represents 10 months of 2020 operating costs. The trustees monitor reserves on an ongoing basis.

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

• Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

• Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

• Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

• Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2020, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

Barry Brackner - Chairman

Barry joined the board of Support Dogs in May 2014 as Trustee and has been chair since November 2014. His 'day job' is as a consultant to the veterinary professional having previously held senior executive roles within the veterinary profession most recently as Marketing and Commercial Director for CVS, the largest PLC veterinary group in Europe, a role which involved him developing and delivering marketing strategies for the organisation and its member practices and honing its commercial operations. Barry brings to Support Dogs extensive contacts throughout the veterinary sector and has worked with a number of charities.

Barry's term as Chair and on the board of trustees ended in December 2020.

Janel Fone - Vice-Chair

Janel Fone has a lifelong passion for dogs and a background in dog nutrition, vetcare and the human/companion animal bond, having worked for Mars Petcare for 17 years, leading the development of Pedigree and Veterinary Diets. She also has good charity experience having been CEO of Cheshire Wildlife Trust for 5 years and now being Director of Marketing and Development for the Wildlife Trusts. Janel's main hobby is training dogs for obedience and she has made one of her dogs up to Obedience Champion. She is a championship obedience judge at Crufts 2015.

Janel's term as Vice-Chair and on the board of trustees ended in December 2020.

Katie Reed

Katie is an Associate in the Sports Group at Walker Morris LLP, and brings legal support to the charity and to the Board of Trustees. Katie advises a number of Premier League and Football League Clubs, and uses her contacts in the sporting world to raise the profile of the charity. Katie is also on the Board of Trustees of the English Football League Trust. Katie has a great love of dogs, having owned dogs throughout her life.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St.Jame's Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

Keith Williams

Keith has worked in corporate finance for over 25 years, providing both equity and debt finance to growing businesses. He is Regional Manager for UK Steel Enterprise Ltd, which invests in growing companies as well as providing flexible premises through its Business & Innovation Centres. A chartered accountant with both commercial and financial experience, he has held other non-executive roles, including with not-for-profit organisations, as well as working with a wide range of different businesses.

Grainne O'Connor

Grainne has been a client of the disability assistance dog programme for 7 years along with her first support dog Tori (a black lab who was originally her own pet dog). As a direct result of her experiences Grainne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life on a person with disabilities, their families and loved ones. Currently in the final stages of doing a PhD on the experiences of people with a longterm condition who use an assistance dog; Grainne brings her professional background in health, her knowledge of human-animal interactions and personal experience of having a support dog to her role as trustee.

David Hobson

David is a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

David has been elected to take over as Chair of trustees in January 2021.

Mary Broadhead

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover; currently 2 cats are in charge at home.

Mary has been elected to take over as Vice-Chair of trustees in January 2021.

Alison Jane Marsh

Jane is a former solicitor with over twenty years experience specialising in employment and pensions law. More recently she has worked at innocent drinks running their people team and has recently moved to join the pet food brand Lily's Kitchen as People Director.

Jane brings expertise to the team in HR and legal matters as well as her all-consuming passion for promoting the positive impact animals can have on our lives. She lives and works in London with her family including a trio of cocker spaniels.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

• Related party relationships

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents eight charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners and Seeing Dog Alliance. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, Epilepsy Action, the Fundraising Standards Board, The Coalition of Small Charities, Sheffield Chamber of Commerce and Industry, and Barnsley and Rotherham Chamber of Commerce.

• Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Since March 2020, the Charity has been affected by the ongoing impacts of the Covid-19 outbreak. The Charity is committed to minimising the risks of Covid-19 to all those who work for and with us. We have carried out and documented detailed risk assessments and changed our working procedures in order to minimise risks and adhere to Government guidance. These risk assessments are reviewed as circumstances and guidance changes.

Covid-19 has had an impact on both charitable activities and fundraising. Whilst we have been able to continue to support our clients, some of the Charity's normal activities have had to be delayed. Our fundraising plans have also had to change significantly which may result in reduced income. The Trustees have been meeting more frequently during this period, using telephone and video-conferencing facilities, and adjusting plans as necessary.

• Trustees' indemnities

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

Plans for future periods

Our plans for the future are to significantly expand our work so we can train more Support Dogs and help more families and individuals each year. We intend to put in place plans to enable us to purchase and adapt a property that would have the scope to allow the charity to expand and better meet the public need for our services. We wish to increase our staff base to further develop our existing programmes and fulfil the increasing demand.

The changes to our operations necessary because of the Covid-19 outbreak mean that we may not have achieved all of our targets for 2020. However, the Charity remains committed to serving clients, protecting employees and the assets of the Charity, so that in due course we can expand our work to better meet the undoubted demand that exists for our services.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Public benefit statement

The Trustees give due consideration to the Charity Commissions guidance in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Shorts, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 12 July 2021 and signed on their behalf by:

Keith Williams
Trustee

SUPPORT DOGS LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also the directors of the Company 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 July 2021 and signed on its behalf by:

Keith Williams
(Trustee)

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

Opinion

We have audited the financial statements of Support Dogs Limited (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 the related notes, 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 Financial Reporting Standard 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the Trustees (who are also the directors of the charitable company for the purposes of company 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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- Through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- Focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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 Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Freeman BSc FCA
for and on behalf of
Shorts

Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

12 July 2021

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SUPPORT DOGS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	4	1,005,975	79,450	1,085,425	1,793,766
Investments	5	222	-	222	1,842
Other income	6	36,503	-	36,503	45,166
Total income		1,042,700	79,450	1,122,150	1,840,774
Expenditure on:					
Raising funds	7	320,323	-	320,323	343,034
Charitable activities	8	617,328	87,225	704,553	632,122
Total expenditure		937,651	87,225	1,024,876	975,156
Net income/(expenditure)		105,049	(7,775)	97,274	865,618
Transfers between funds	17	76,682	(76,682)	-	-
Net movement in funds		181,731	(84,457)	97,274	865,618
Reconciliation of funds:					
Total funds brought forward		1,751,029	423,881	2,174,910	1,309,292
Net movement in funds		181,731	(84,457)	97,274	865,618
Total funds carried forward		1,932,760	339,424	2,272,184	2,174,910

An amount totalling £900,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 17 to the accounts.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 36 form part of these financial statements.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	265,689	275,354
Current assets			
Stocks	13	19,942	23,315
Debtors	14	237,971	277,587
Cash at bank and in hand		1,897,710	1,759,565
		<u>2,155,623</u>	<u>2,060,467</u>
Creditors: amounts falling due within one year	15	(53,136)	(48,394)
Net current assets		<u>2,102,487</u>	<u>2,012,073</u>
Total assets less current liabilities		<u>2,368,176</u>	<u>2,287,427</u>
Creditors: amounts falling due after more than one year	16	(95,992)	(112,517)
Total net assets		<u><u>2,272,184</u></u>	<u><u>2,174,910</u></u>
Charity funds			
Restricted funds	17	339,424	423,881
Unrestricted funds			
Designated funds	17	900,000	800,000
General funds	17	1,032,760	951,029
Total unrestricted funds	17	<u>1,932,760</u>	<u>1,751,029</u>
Total funds		<u><u>2,272,184</u></u>	<u><u>2,174,910</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

The financial statements were approved and authorised for issue by the Trustees on 12 July 2021 and signed on their behalf by:

Keith Williams
(Trustee)

The notes on pages 22 to 36 form part of these financial statements.

SUPPORT DOGS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	160,108	839,632
Cash flows from investing activities		
Dividends, interests and rents from investments	222	1,842
Purchase of tangible fixed assets	(6,522)	(6,944)
Net cash used in investing activities	(6,300)	(5,102)
Cash flows from financing activities		
Repayments of borrowing	(15,663)	(15,036)
Net cash used in financing activities	(15,663)	(15,036)
Change in cash and cash equivalents in the year	138,145	819,494
Cash and cash equivalents at the beginning of the year	1,759,565	940,071
Cash and cash equivalents at the end of the year	1,897,710	1,759,565

The notes on pages 22 to 36 form part of these financial statements

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

2. Accounting policies

2.1 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.

Support Dogs Limited 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.

2.2 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.

Designated funds comprise 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 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.

2.3 Going concern

The outbreak of the Coronavirus in the UK from March 2020 onwards has impacted the whole country and the related disruption is affecting the general economy. The trustees have carefully considered the likely effect of Covid-19 on the charity's future financial performance and has prepared financial projections thereon. The charity continues to receive donations and legacies and expects this to continue despite some fundraising activities being delayed or cancelled. In addition to this, the charity has a strong cash balance.

The trustees have therefore concluded that despite the ongoing difficulties affecting the UK economy, the company will continue to have sufficient working capital to settle its liabilities as they fall due for a period of at least 12 months from the date of approval of these financial statements, and on this basis it is therefore appropriate that they are prepared on a going concern basis.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Income

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

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 Trust 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, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity 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 Charity 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 donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity 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.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.6 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Liabilities and provisions

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 in the Statement of financial activities as a finance cost.

2.10 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.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

3. Critical accounting estimates and areas of judgment

Estimates and judgments 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

(i) Recognition of legacy income

In applying the principals of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

4. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	246,606	6,250	252,856	267,410
Legacies	231,552	27,000	258,552	928,641
Trusts	305,656	45,950	351,606	328,404
Job Retention Scheme Grants	50,160	-	50,160	-
Income from fundraising activities	172,001	250	172,251	269,311
Total 2020	1,005,975	79,450	1,085,425	1,793,766
Total 2019	1,475,117	318,649	1,793,766	

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income	222	222	1,842
<i>Total 2019</i>	1,842	1,842	

6. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Other income	5,560	5,560	3,845
Fundraising trading income	30,943	30,943	41,321
Total 2020	36,503	36,503	45,166
<i>Total 2019</i>	45,166	45,166	

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Cost of raising funds

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Wages and salaries	214,459	214,459	199,158
Event costs	21,231	21,231	56,127
Printing	13,932	13,932	13,777
Advertising and website	21,961	21,961	13,641
Brochures	2,187	2,187	2,493
Consultancy	27,583	27,583	28,374
Networking events	987	987	1,852
Sundries	3,509	3,509	5,908
Expenditure on fundraising trading	14,474	14,474	21,704
Total 2020	<u>320,323</u>	<u>320,323</u>	<u>343,034</u>
<i>Total 2019</i>	<u>343,034</u>	<u>343,034</u>	

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8. Direct costs of charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Wages and salaries	338,497	77,601	416,098	370,639
Training equipment and dog supplies	30,730	365	31,095	32,881
Client expenses (including accomodation)	4,116	301	4,417	6,450
Vet bills	34,378	2,749	37,127	23,887
Motor and travel	37,352	-	37,352	38,068
Volunteer expenses	3,529	-	3,529	5,140
Rates	41,546	-	41,546	28,998
Light and heat	2,923	-	2,923	10,100
Insurance	16,131	-	16,131	13,773
Repairs and renewals	41,325	-	41,325	31,327
Printing, postage and stationery	14,441	16	14,457	10,666
Telephone and internet	10,701	-	10,701	10,255
Sundries	2,833	-	2,833	8,153
Meeting costs	1,028	-	1,028	2,646
Bank charges	2,490	-	2,490	1,371
Interest payable on bank loans	6,053	-	6,053	6,679
Depreciation	9,858	6,193	16,051	15,001
Profit on sale of fixed assets	136	-	136	3,934
	<u>598,067</u>	<u>87,225</u>	<u>685,292</u>	<u>619,968</u>
Auditors costs	9,278	-	9,278	8,800
Amortisation	9,463	-	9,463	2,346
Governance - trustees meeting costs	520	-	520	1,008
	<u>19,261</u>	<u>-</u>	<u>19,261</u>	<u>12,154</u>
Total 2020	<u>617,328</u>	<u>87,225</u>	<u>704,553</u>	<u>632,122</u>
<i>Total 2019</i>	<u>496,603</u>	<u>135,519</u>	<u>632,122</u>	

Included within wages and salaries are admin salaries totalling £145,032 which are considered to be support costs to the charity. Of this amount, £58,013 has been allocated to costs of raising funds and £87,019 has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

9. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,100	6,100
Fees payable to the Company's auditor in respect of: All non-audit services not included above	3,178	2,700

10. Staff costs

	2020 £	2019 £
Wages and salaries	578,933	521,812
Social security costs	40,207	38,177
Contribution to defined contribution pension schemes	11,416	9,807
	630,556	569,796

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

	2020 No.	2019 No.
Training staff	14	14
Management and support	14	14
	28	28

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £824 were reimbursed or paid directly to 2 Trustees (2019 - £2,253 to 2 Trustees).

During the year, the charity received donations from the Trustees totalling £2,488 (2019: £2,253).

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 January 2020	363,246	14,000	30,861	32,663	440,770
Additions	-	-	-	6,522	6,522
Disposals	-	-	(6,931)	(15,743)	(22,674)
At 31 December 2020	<u>363,246</u>	<u>14,000</u>	<u>23,930</u>	<u>23,442</u>	<u>424,618</u>
Depreciation					
At 1 January 2020	106,595	10,269	24,379	24,173	165,416
Charge for the year	7,265	2,800	3,040	2,946	16,051
On disposals	-	-	(6,931)	(15,607)	(22,538)
At 31 December 2020	<u>113,860</u>	<u>13,069</u>	<u>20,488</u>	<u>11,512</u>	<u>158,929</u>
Net book value					
At 31 December 2020	<u>249,386</u>	<u>931</u>	<u>3,442</u>	<u>11,930</u>	<u>265,689</u>
At 31 December 2019	<u>256,651</u>	<u>3,731</u>	<u>6,482</u>	<u>8,490</u>	<u>275,354</u>

13. Stocks

	2020 £	2019 £
Finished goods and goods for resale	<u>19,942</u>	<u>23,315</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	194,492	247,507
Prepayments and accrued income	18,153	16,345
Tax recoverable	25,326	13,735
	<u>237,971</u>	<u>277,587</u>

15. Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank loans	16,419	15,557
Trade creditors	14,524	10,027
Other taxation and social security	10,657	10,884
Other creditors	3,141	2,799
Accruals and deferred income	8,395	9,127
	<u>53,136</u>	<u>48,394</u>

Included within creditors: amounts falling due within one year are bank loans totalling £16,419 (2019: £15,557) which are secured.

16. Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Bank loans	<u>95,992</u>	<u>112,517</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2020 £	2019 £
Payable or repayable by instalments	<u>41,268</u>	<u>41,268</u>

Included within creditors: amounts falling due after more than one year are bank loans totalling £95,992 (2019: £112,517) which are secured.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Property Fund	800,000	-	-	100,000	900,000
General funds					
General Funds	951,029	1,042,700	(937,651)	(23,318)	1,032,760
Total Unrestricted funds	1,751,029	1,042,700	(937,651)	76,682	1,932,760
Restricted funds					
Specific Area Fund	2,500	14,780	(17,280)	-	-
Dog Specific Fund	3,370	8,500	(10,055)	-	1,815
Equipment Fund	4,536	-	(2,077)	-	2,459
Seizure Alert Fund	209,686	40,220	(52,264)	-	197,642
Vehicle Fund	3,733	-	(2,800)	-	933
Autism Assistance Fund	-	250	(595)	345	-
Dog Welfare Fund	56	700	(716)	-	40
Disability Assistance Fund	-	-	(1,438)	1,438	-
Property Fund	200,000	15,000	-	(78,465)	136,535
	423,881	79,450	(87,225)	(76,682)	339,424
Total of funds	2,174,910	1,122,150	(1,024,876)	-	2,272,184

Amounts totalling £900,000 have been designated towards the purchase of a property. Further amounts totalling £290,000 in this year and prior years have been received as restricted funds for the same purpose.

The Charity has obtained permission to utilise the restricted property funds in order to offset against existing expenditure in relation to facilities that the Charity currently use. The amount transferred from the property fund to general funds in relation to existing expenditure is £153,465 to date of which £78,465 has been transferred this year.

After transfers, the total balance that remains set aside towards the purchase of a property is £1036,535.

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
Designated funds					
Property Fund	250,000	-	-	550,000	800,000
General funds					
General Funds	818,542	1,522,125	(839,638)	(550,000)	951,029
Total Unrestricted funds	1,068,542	1,522,125	(839,638)	-	1,751,029
Restricted funds					
Specific Area Fund	17,474	9,150	(24,124)	-	2,500
Dog Specific Fund	6,334	2,012	(4,976)	-	3,370
Equipment Fund	10,339	-	(5,803)	-	4,536
Seizure Alert Fund	-	259,470	(49,784)	-	209,686
Vehicle Fund	6,533	-	(2,800)	-	3,733
Autism Assistance Fund	-	43,807	(43,807)	-	-
Dog Welfare Fund	70	2,210	(2,224)	-	56
Disability Assistance Fund	-	2,000	(2,000)	-	-
Property Fund	200,000	-	-	-	200,000
	240,750	318,649	(135,518)	-	423,881
Total of funds	1,309,292	1,840,774	(975,156)	-	2,174,910

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	800,000	-	-	100,000	900,000
General funds	951,029	1,042,700	(937,651)	(23,318)	1,032,760
Restricted funds	423,881	79,450	(87,225)	(76,682)	339,424
	<u>2,174,910</u>	<u>1,122,150</u>	<u>(1,024,876)</u>	<u>-</u>	<u>2,272,184</u>

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Designated funds	250,000	-	-	550,000	800,000
General funds	818,542	1,522,125	(839,638)	(550,000)	951,029
Restricted funds	240,750	318,649	(135,518)	-	423,881
	<u>1,309,292</u>	<u>1,840,774</u>	<u>(975,156)</u>	<u>-</u>	<u>2,174,910</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	260,444	5,245	265,689
Current assets	1,821,444	334,179	2,155,623
Creditors due within one year	(53,136)	-	(53,136)
Creditors due in more than one year	(95,992)	-	(95,992)
Total	<u>1,932,760</u>	<u>339,424</u>	<u>2,272,184</u>

SUPPORT DOGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	263,916	11,438	275,354
Current assets	1,648,024	412,443	2,060,467
Creditors due within one year	(48,394)	-	(48,394)
Creditors due in more than one year	(112,517)	-	(112,517)
Total	<u>1,751,029</u>	<u>423,881</u>	<u>2,174,910</u>

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

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	<u>97,274</u>	<u>865,618</u>
Adjustments for:		
Depreciation charges	16,051	15,001
Dividends, interests and rents from investments	(222)	(1,842)
Loss on the sale of fixed assets	136	3,934
Decrease/(increase) in stocks	3,373	(7,794)
Decrease/(increase) in debtors	39,617	(21,672)
Increase/(decrease) in creditors	3,879	(13,613)
Net cash provided by operating activities	<u>160,108</u>	<u>839,632</u>

21. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	<u>1,897,710</u>	<u>1,759,565</u>
Total cash and cash equivalents	<u>1,897,710</u>	<u>1,759,565</u>

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

22. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	1,759,565	138,145	1,897,710
Debt due within 1 year	(15,557)	(862)	(16,419)
Debt due after 1 year	(112,517)	16,525	(95,992)
	<u>1,631,491</u>	<u>153,808</u>	<u>1,785,299</u>

23. Pension commitments

The Charity operates a defined contributions 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 and amounted to £11,416 (2019: £9,807). Contributions totalling £2,341 (2019: £2,778) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 December 2020 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	54,728	59,149
Later than 1 year and not later than 5 years	34,384	43,873
	<u>89,112</u>	<u>103,022</u>

25. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

26. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.