

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:

David Hobson

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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:

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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>	<u>2,254,138</u>
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.

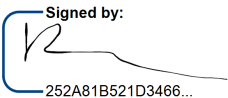
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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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>854,228</u>	<u>144,200</u>	<u>998,428</u>	<u>839,781</u>
 Total 2022	 <u>664,002</u>	 <u>175,779</u>	 <u>839,781</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
	<u>13,800</u>	<u>8,844</u>

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
	<u>907,737</u>	<u>728,608</u>

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
	<u>38</u>	<u>34</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 (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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds					
General Funds	1,354,138	1,728,426	(1,308,059)	(112,614)	1,661,891
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	2,254,138	1,728,426	(1,308,059)	(12,614)	2,661,891
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	183,509	89,044	(144,755)	12,614	140,412
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	2,437,647	1,817,470	(1,452,814)	-	2,802,303
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
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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.