

Registered number: 04190624
Charity number: 1088281

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

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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

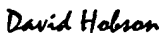
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- 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)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds					
General Funds - all funds	1,661,891	1,802,978	(1,568,160)	1,017,123	2,913,832
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	2,661,891	1,856,520	(1,568,160)	(36,419)	2,913,832
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	140,412	320,009	(164,220)	36,419	332,620
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	2,802,303	2,176,529	(1,732,380)	-	3,246,452
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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.