

DOGS FOR GOOD

England & Wales · Charity number 1092960

Details

Other names DOGS FOR THE DISABLED

Status Registered

Legal form Charitable company

Company number [04416149](#)

Registered 2002-07-16

Register [View on the Charity Commission register](#)

Contact

Address The Frances Hay Centre
Blacklocks Hill
Banbury
Oxfordshire
OX17 2BS

Phone 01295252600

Email info@dogsforgood.org

Website www.dogsforgood.org

Activities

Objects: The promotion of physical and mental health by interactions and relationships with appropriately trained dogs, by such means as the trustees may decide, including but not limited to the provision of training, information, advice and research.

Activities: A world in which everyone and every community is able to benefit from the help of a trained dog. We bring trained dogs and people together to help them overcome specific challenges and enrich and improve the lives of both.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Animals
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE THE UNITED KINGDOM
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£5,574,835	£4,611,507	£10,465,553	78
2024-12-31	£4,773,338	£3,924,980	£6,872,376	74
2023-12-31	£3,717,424	£3,644,751	£5,955,864	66
2022-12-31	£3,236,780	£3,651,698	£5,805,859	64
2021-12-31	£4,611,925	£3,280,812	£6,428,080	64
2020-12-31	£2,812,319	£3,477,992	£4,986,355	67

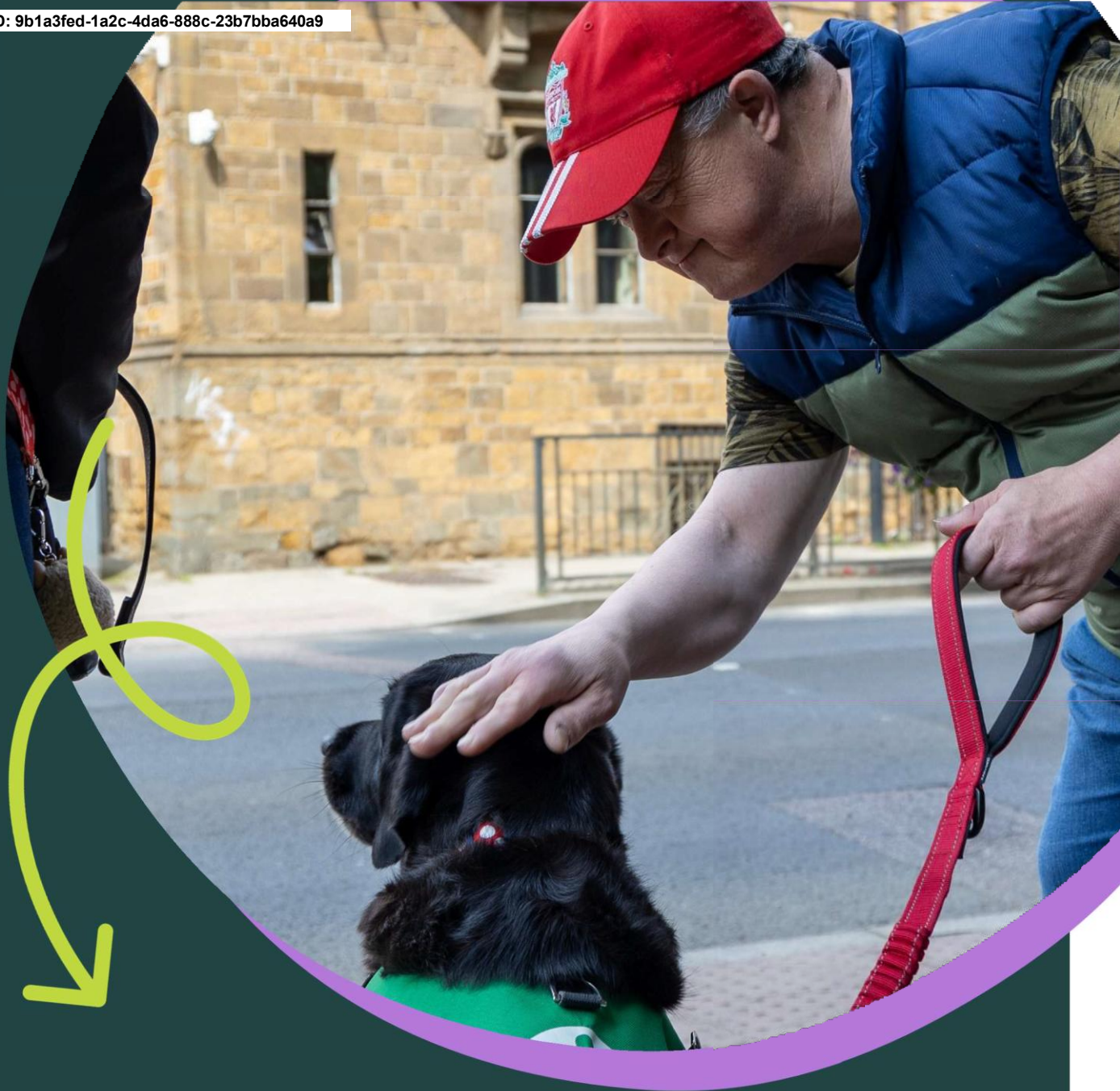
Trustees

Name	Role	Appointed
Alex Jordan		2025-05-09
Asvin Morjaria		2025-05-09
Benjamin William Cohen		2025-05-09
Claire Moreton		2024-05-03
Dr Helen Timbrell		2024-05-03
Dr Jane Fossey		2024-05-03
Lynda Anne Whittaker		2024-05-03
Ruth Elaine Goddard		2024-05-03
Samuel de Frates		2025-05-09
Sarah Elizabeth Ready		2025-05-09
William James Scott Anderson		2025-05-09

DOGS FOR GOOD

England & Wales - Charity number 1092960

Accounts



Dogs for Good Annual Report 2025





DOGS FOR GOOD

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	Ruth Goddard (Co-chair) Helen Timbrell (Co-chair) Willie Anderson (Appointed 9 May 2025) Benjamin Cohen (Appointed 9 May 2025) Samuel De Frates (Appointed 9 May 2025) Jane Fossey Alex Jordan (Appointed 9 May 2025) Claire Moreton Asvin Morjaria (Appointed 9 May 2025) Sarah Ready (Appointed 9 May 2025) Lynda Whittaker Annabelle Charman (Resigned 9 May 2025) Patricia Thompson (Resigned 9 May 2025)
Secretary	Ed Bracher
Charity No (England & Wales)	1092960
Charity No (Scotland)	SC039828
Company No	04416149
Registered office	The Frances Hay Centre Blacklocks Hill Banbury Oxfordshire OX17 2BS
Auditor	Sayer Vincent 110 Golden Lane London EC1Y 0TG
Bankers	HSBC UK Bank plc 1 Centenary Square Birmingham B1 1HQ



DOGS FOR GOOD

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Welcome from our chairs

In our first year as co-chairs of the Dogs for Good Board of Trustees, we are proud to reflect on a period during which the charity continued to provide life-changing support, at the same time as making meaningful progress against our strategic aims and strengthening the foundations needed to deliver long-term impact.

We welcomed several new trustees during the year, and a central focus has been on intentionally bringing together a cohesive and forward-looking board that can offer the broad expertise needed for the next steps in our strategy. Their skills and experience are already strengthening our strategic oversight and enriching the perspectives guiding our decisions. We thank them for their commitment and look forward to the opportunities that lie ahead.

The year saw us make some important investments in our future. We advanced our strategic priorities, developing our model for delivering responsive client services in communities, enhancing volunteer support, and piloting our first dog supply hub. We continued to modernise our operations and build financial resilience, ensuring we can meet the growing need for our services sustainably and responsibly.

None of this would be possible without the extraordinary commitment of our staff, volunteers, donors and partners. Their dedication, compassion and expertise underpin our success. On behalf of the Board, we would like to extend our heartfelt thanks to everyone who has contributed their time and energy to Dogs for Good.

We are also deeply grateful to our clients and their families who inspire us daily and whose courage and determination drive our ambition to widen access to the life-changing benefits that the human-dog bond can bring. Their stories and testimonies drive us forward in our mission to help more people achieve greater independence, confidence and connection. With a strong strategy, a committed community and a shared belief in the power of dogs to transform lives, we enter 2026 together, with optimism and excitement.

Ruth Goddard *Helen Timbrell*

Ruth Goddard and Dr Helen Timbrell,
Co-chairs, Dogs for Good Board of Trustee



Report from the CEO

When sitting down to draft this welcome note, I always start by looking back at previous years' letters. If 2023 was the year of "how", and 2024 the year of "what", 2025 has to be the year of "do" – the year when we really started building on the foundations we've laid, and putting our new strategy into practice.

Our first dog supply hub is enabling us to explore innovative ways of working that put the needs of individual dogs front and centre, and that empower our volunteers to play a bigger part in service delivery. We're also looking at how we can use feedback in a dynamic and agile way, iterating and adapting at the same time as we deliver. With our work in the community, we're looking at how we can create an effective structure for partnership building that enables us to extend our reach and build on the amazing work we're already doing.

In both cases, the aim is to create models that can be replicated and rolled out as we ramp up delivery. At the same time, we are developing robust mechanisms for measuring our impact, both in terms of numbers reached and resources saved, and the "softer" – but no less important – effect on quality of life.

Our impact survey, carried out this year in partnership with Ceva, provided valuable evidence we can draw on to grow and make all our services – including the assistance dog partnerships that are the foundation of everything we do – even more effective in the future. This in turn will help us to enable more people to experience the value of the human-dog bond and support us in reaching our goal to have a positive impact on 6,000 people per year by 2028.

Looking ahead, I'm excited to see these new ways of working mature and bed in. As our Head of Hub Development Jude Palmer puts it, they are the platform that will enable us to expand and reach our goals. Looking around me, I see a team – of staff, of trustees, of volunteers – that's energised and motivated to embrace the challenge.

A handwritten signature in black ink, appearing to read "Ed Bracher".

Ed Bracher, CEO, Dogs for Good



Highlights from the year

Here's a selection our achievements in 2025...

- We renewed our accreditation with Assistance Dog International. Assessors praised our person-centred and dog-centred approach, ensuring a high standard of delivery from puppy to partnership and beyond.
- More than 200 guests joined us to celebrate the positive connections dogs bring to our lives at second Gala Dinner in April 2025. The event was hosted by presenter, broadcaster and writer, Clare Balding with a guest panel of speakers from the Dogs for Good community.
- Our new website was launched in autumn 2025. Offering a better user experience and improved accessibility, the aim is for visitors to connect with us and receive the right information as quickly as possible.
- We shared the results of our impact survey, *Creating possibility*, which gave us first insights into how our support positively impacts individuals and their families.
- We welcomed 106 new staff and volunteer colleagues to the Dogs for Good family, helping us build capacity to deliver our services to more people.
- Katy Deacon shared her lived experience of the frequent challenges she experiences around access refusal with her assistance dog Sterling to the All-Party Parliamentary Dog Advisory Welfare Group.
- We held our first Fire walk challenge event at Dogs for Good HQ with over £10,000 raised by supporters.

Our year in numbers

Community Dog

- Supported 105 individuals across 325 Animal Assisted Interventions (AAI) sessions and 563 individuals across 317 Animal Assisted Activities (AAA) sessions
- Using our new model, this means that the ripple effect of these sessions will have benefitted an additional 3,340 people as secondary beneficiaries.
- By the end of 2025, we had 17 Community and Activity Dog and 11 active Volunteer Dog teams
- We worked with 52 active community partners



Assistance Dog

- 28 dogs placed
- 221 working Assistance Dogs
- 178 dogs supported by our Health & Welfare team, with 704 individual contacts
- 62 puppies either from Dogs for Good litters or externally sourced
- Average 68 puppies on scheme across the year
- Average 68 socialisers on scheme across the year

Family Dog

- 221 people attended our Family Dog workshops in 2025.

In total, we supported:

- 64 dementia workshop attendees
- 2,297 autism workshop attendees
- 93 physical workshop attendees

Our strategy

Our ambition

By 2028 we will be supporting 6,000 people each year through our work.

Our impact goals

- We are improving the quality of life for people and dogs
- We are increasing understanding of the value of connection with a dog
- We are creating a more inclusive society

Our strategic aims

- We will build a community-based model of both delivering our services and providing well prepared and trained dogs that is flexible to local needs.
- We will develop a training, education and advocacy approach that supports our people to deliver our objectives and supports people outside the organisation to engage with dogs effectively and with respect for their welfare



The 7 pillars

1. Hubs and communities

Develop a community-led approach to local service delivery, ensuring support is responsive to local needs, and draws on both existing provision and new programmes.

2. Education, learning and development

Develop a comprehensive training and education programme for everyone in the Dogs for Good team.

3. National Centre of Excellence

Continue to develop Banbury as a national centre of excellence.

4. People and dogs

Deliver a comprehensive people and dog strategy to make Dogs for Good a fantastic place to work, volunteer or be a dog.

5. Impact and insight

Develop our gathering, understanding and use of insight and impact data to guide our work and development.

6. Expertise and advocacy

Become known advocates and experts in the value of and mechanism for human-dog interaction in the wider sense.

7. Infrastructure and resources

Ensure sustainability of our business processes and finances.



Delivering our services

We use our knowledge and understanding of the human-dog bond to create connections and bring positive benefits to people and their communities

At the heart of our work is enabling people to reach goals through connection with a dog. Every individual, family or group will have unique goals and ambitions, and that's where the creativity and experience of our staff and volunteers comes in – enabling people to find solutions and feel empowered through what they can achieve with a dog by their side.

This holistic approach enables us to work with people with a range of needs who often find the world inaccessible and incredibly difficult to be a part of. Many of the people we support live with complex health and social care needs, often due to disability, autism or dementia.

We continue to support people through three core services:

- Assistance dogs
- Family dog advice and guidance, and
- Working in the community to provide animal-assisted services.

Effective service delivery is key to achieving our ambition to support 6,000 people by 2028. We recognise that our support is best when it responds to local needs, and is integrated into a community. The launch of our first service delivery hub in Bristol builds on the legacy of our existing and historic work in and around a specific location, with the aim of identifying a scalable model for partnership working with local communities and organisations.

The work is led by Emma Gwynne, our newly appointed Community and Engagement Officer, whose remit also covers projects such as our partnership with Merchant's Academy School (see boxout). We further strengthened the team in Bristol throughout the year, recruiting a second community dog practitioner, Bec Konteh. One of our existing instructors, Jane, also qualified to deliver community dog work.

The goal now is to identify what works, and which activities should be managed centrally and which locally in order to maximise reach and impact with a view to defining a scalable model. "This work is so important," says Jude Palmer, Head of Hub Development. "The service delivery hubs are the platform that will enable us to expand our reach and achieve our goal."

For the volunteers in the area, it's a face and a name to engage with. "That makes it easier for us to gather insights from them about how we can support them to feel more energised and engaged," says Jude. One tangible benefit has been that we are now able to start involving volunteers in our work even before they are partnered with a dog, for example through engagement events, ensuring they feel invested in the organisation from the start.



Streamlining applications

In 2025, we rolled out a new process for supporting people who are looking to use our services. This process was enabled by the launch of our revamped website (see page X). Anyone who is looking for support now completes a single simple form, which is then triaged by our training support team, with a conversation to find out more. Inquiries are then discussed at a weekly meeting of services staff, to identify next steps.

This more person-centred approach is helping us to give people the information and guidance they need with quicker response times, steering them towards practical support with often complex needs, whether that comes from Dogs for Good or other sources.

“Feedback suggests that the signposting information and conversations around that can be hugely valuable,” says Kelly Jennings, Service Manager. “And for our own team, the enquiry meetings are a great way of sharing knowledge and encouraging collaboration across teams. As this approach develops it increases our flexibility of how we can support people through our services and enables them to reach the goals they set out to achieve.”

2025: enquiries in numbers

- **430** enquiries handled
- **31.9%** related to physical disability, **27.3%** to autism
- Average time to reach an outcome: **10-12 days**
- **48.3%** signposted to other services
- **26.6%** invited to family dog workshop

At the end of 2025, we launched our family dog physical disability service. We also continue to encourage all clients “awaiting training” to join the family dog programme while they wait to be matched with a dog. While it’s too early to see the impact on the long-term success of placements, anecdotal feedback suggested that clients who have gone through the process are better prepared and more receptive to information when they do get matched.

Understanding our impact

This year we undertook our first major survey of the impact of our work, in partnership with VET AI and with support from Ceva Animal Health. Our report, *Creating possibility*, summarises the findings, highlighting insights relating to our reach and impact on areas including social connection, confidence and independence, resilience and happiness, fun and wellbeing.

Looking ahead, we are continuing to work to develop more effective models for calculating our reach and impact.



Highlights from our impact survey

- For every person we support, typically another five people benefit
- Asked to rate how well Dogs for Good services had met their expectation, respondents gave an average 4.7 out of a possible 5
- 86% reported a positive impact on their social interactions and relationships
- 94% said they felt more confident managing day-to-day relationships and 93% said they felt more confident about leaving the house
- 96% said our services had helped them develop the energy, confidence and determination to pursue and achieve personal goals

Working to raise standards across the sector

We are committed to helping raise standards in assistance dog work through our active involvement with industry organisations. This year, we worked closely with fellow members of Assistance Dogs UK to put together a common outcomes framework. This will set out clear guidance for all members on how to gather data and build a framework for effectively measuring the impact of their work, with learnings shared across all assistance dog organisations.

In November, we passed our Assistance Dogs International accreditation. The assessors' report highlighting Dogs for Good as an exemplar of best practice, recognising the high quality of our work in supporting people through assistance dogs. There was also praise for our team's professionalism, compassion and commitment.

Building an organisation for the future

By ensuring that all our people – staff and volunteers alike – have the support they need to deliver services effectively and to realise their potential. By backing that support with robust infrastructure we can build an organisation that is fit to meet the challenges – and embrace the opportunities – that lie ahead.

Creating a connected team

We made good progress on our new People Strategy. The strategy aims to create: A connected and engaged team of employees and volunteers with the motivation and ability to help us achieve our goal of supporting 6,000 individuals by 2028.

Changes already under way include building capacity in our people team. Our newly appointed People Operations Manager Sarah Knight is focused on how we can better



support our employee community and make sure we're delivering a person-centred service to our own people.

Highlights from 2025 include:

- Ensuring all job advertisements give clarity around objectives for the role and a clear sense of Dogs for Good's culture and ethos, increasing transparency in our recruitment processes.
- Creating a person-centred interview and induction process, embedding our promise at every stage.
- Recognising staff and volunteer contributions through our annual People Awards.
- Increased opportunities for knowledge sharing amongst staff team through development and education days.
- Introduction of quarterly town hall meetings and weekly "all hands" meetings to strengthen cross-team working and communication.
- Leadership development training for our managers with a focus on coaching and supporting staff to feel empowered in their roles.
- Ensuring staff are safe and well-supported with access to mental health first aiders, strengthened lone-working policies, dedicated wellbeing groups and employee assistance programmes.

All of these activities and the strategy recognise the importance of embedding our culture, creating strong communication channels and encouraging cross-team working as we grow and develop the organisation.

Investing in volunteers

This year we appointed a new Head of Volunteering and Supporter Engagement, Patrick Makosch. His focus has been on building capacity, creating a new team, focused around functions including volunteering roles, community fundraising and mass participation. "The goal is to reduce bottlenecks and speed up our volunteer recruitment pipeline by matching volunteer skills and experience directly to our organisational needs," he says.

It also aligns with the work being done in our dog supply hub to empower volunteers to play a more active role in service delivery (see below).

These changes are directly informed by the feedback from our Volunteer Engagement Survey. The headline findings were extremely positive with 96.8% of respondents saying they felt proud to be a Dogs for Good volunteer, and 80.9% reporting that they felt supported and valued.



As we scale up our provision and create a stronger community of staff and volunteers working together, it will be essential for us to help all our colleagues feel connected and informed. Planned actions include creating clearer contact routes, setting standards for responding to enquiries, refreshing volunteer resources, providing more consistent briefings and support and providing more opportunities for volunteers to share feedback.

The dog supply hub: scaling up delivery

Having spent 2024 laying the groundwork, this year we launched our dog supply hub. The goal is to trial and refine a new approach to dog development, from puppy training through to placement, that involves work both in the home and the community, exposing dogs to a wider range of experiences and situations and – crucially – going at their pace.

“Of course there are still standards our dogs have to meet,” says Jude Palmer, Head of Hub Development. “But now the focus is on supporting our volunteers to observe the dog and understand how they are developing, putting the emphasis on what the individual dog needs to reach each milestone.” Currently, the programme is in a pilot phase. “Design and delivery are running in tandem,” says Jude. “It requires a lot of flexibility but it should mean that in 2026 we’re able to start thinking about scaling up and replicating the model elsewhere.”

A space that’s fit for the future

The Frances Hay Centre, our national training centre in Banbury, Oxfordshire was established in 2001. For the past 25 years the centre has given us a home for developing our services, supporting our dogs, volunteers and staff to help us reach our goals.

With the ambition to grow our services and work in a more person-centred and dog-centred environment, we have been working with our architects on plans to redevelop the buildings, including:

- shared working spaces to help teams work collaboratively together
- space to run animal assisted services directly from our centre
- improved accessibility
- dog areas designed to maximise rest and wellbeing
- dedicated areas for puppies, dogs and volunteers to work together

Building work will start in 2026 and is scheduled to be completed in 2028.



Financial Review

It should be noted that the 2024 comparatives have been restated to include an accrual for unreceived legacies that were known to the charity at the 2024 year-end. This accrued income equated to £2,461,082 across 65 legacies. As at the 2025 year-end there was still £962,971 of the 2024 accrued income still outstanding.

Prior to legacy accrual adjustments, there was an increase in voluntary income of 14% (2024: 17%) to £5,434,125 (2024: £4,773,338). Expenditure increased to £4,611,507 (2024: 3,924,980) predominantly due to the increase in community-based service provision. There was a positive movement in funds of £1,132,095 (2024: £916,512).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall increase in the value of investments held at the end of 2025 was 13.5% (2024: 6.9%).

Reserves policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity's needs.

Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should be between 9 to 12 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. It is the policy of the trustees to invest in further charitable activity when reserves are consistently beyond these levels, as long as there are no wider adverse economic concerns.

During 2025 the trustees agreed to create designated reserves as follows:

- The written down value of the intangible and tangible fixed assets. 2025: £1,774,816
- The value of the accrued legacy income at the year end. 2025: £2,601,793.



Reserves policy (continued)

As at 31 December 2025, reserves in the charity's unrestricted funds were £10,268,912 of which £5,892,303 were free reserves. Free reserves are reserves which do not include restricted funds or designated funds including freehold property. This represents 12 months (2024: 15 months), based on projected gross revenue expenditure for the forthcoming year.

FUNDRAISING

Our approach to fundraising

All the charity's fundraising is carried out by charity staff and volunteers. Volunteers operate under the careful guidance of staff. The charity does not carry out telephone, door-to-door fundraising or utilise consultants to carry out fundraising on the charity's behalf.

The charity operates to the Code of Fundraising Practice as applied by the Fundraising Regulator. Dogs for Good is registered with the Fundraising Regulator.

The charity had no compliance issues in 2025 in terms of meeting the Code of Fundraising Practice.

The charity supports its fundraising volunteers through induction sessions, training and ongoing support. A team within the Fundraising Department is dedicated to supporting volunteers and ensuring that their fundraising activities are compliant with the Fundraising Code of Practice.

The charity does not use external fundraisers or commercial participators.

The charity did not receive any complaints regarding fundraising in 2025.

Our Supporter Promise

It is our responsibility to ensure we are using our resources as effectively as possible. That's why we make this promise to you.

We are passionate about our work, the people we help and the way we train our dogs. We tell their stories in a positive and respectful way to help share how we make a difference. We are proud of the relationship we have with our supporters. We have always been and will always be clear and honest with you. Our relationship with you, our supporters, is critical to the work we do, and we are truly grateful for your support.

Our values are at the heart of how we operate.



How your gift to us is used

Everything we do is driven by our desire to give appropriate help to as many people as we can. Every donation, sponsorship or legacy is put to good use as effectively as possible. We do not receive any government funding, so raising funds is essential to do the work we do. The money you give us goes to training our dogs and developing our services.

How we fundraise

We think carefully about the types of fundraising we do, how much we ask of our supporters or those that fundraise on our behalf and we do not use aggressive fundraising techniques – this is no doubt why so many supporters have remained loyal to the charity for years and why so many people also volunteer with us.

Please note that we do not undertake any cold-calling fundraising activities – either via the phone or door-to-door.

How we use your details

We are proud of our work and want to tell you about it and hope you will tell your friends and family too. We will try to understand the best ways to communicate with you but you will always have the choice to unsubscribe from our communications, update your details or choose a different channel.

We do not pass our supporters' details onto any third parties and treat with absolute care any information we are given. We are used to working with vulnerable people and are extremely diligent about any donations from people we consider to be vulnerable.

We encourage our supporters to allow us to gift aid any donations as that gives our charity more money without costing you anymore.

We are approachable and friendly so if you do have a query please get in touch. We rarely receive complaints but if we do, we have a system of logging and recording them so we can learn and improve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.



Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, at least one member of the board of trustees must be a beneficiary of the charity.

Organisation

The board of trustees oversees the work of the charity and meets a minimum of four times a year. The Chief Executive is responsible for the day-to-day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Operations, Director of Finance, Director of People and Director of Income Generation, meets regularly to review the strategic plan, the external environment and the services the charity provides.

The People and Governance Sub-committee is active in reviewing all governance issues on an ongoing basis and regularly reports back to the full trustee body.

The Finance and Income Sub-committee is active in reviewing financial process, reporting and risk on an ongoing basis and regularly reports back to the full trustee body.

The Safeguarding Committee is active in creating and enforcing policies to protect children and vulnerable adults and regularly reports back to the full trustee body.

Related parties and co-operation with other organisations

Any connection between a trustee or senior manager with a third-party contractor must be disclosed to the full board of trustees. Details of commercial contracts are approved by the trustees. Any potential conflicts are identified, noted and managed.



Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration for their role as a trustee during the year.

Remuneration for the Chief Executive and senior staff is reviewed by the trustees, benchmarking the pay of senior managers against pay levels in other charities of similar size and complexity.

Our pay policy for all staff is to pay at rates that are competitive within the sector bearing in mind affordability.

Risk management

The trustees implement a risk management strategy which comprises:

- frequent monitoring of the principal risks and uncertainties that the charity faces documented in the risk register.
- the establishment of policies, systems and procedures to mitigate those risks.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements, the trustees are required to:



- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also

responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Sayer Vincent LLP have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

The trustees' report, including the strategic report, has been approved by trustees on 15 May 2026 and signed on their behalf by:

Helen Timbrell

Dr Helen Timbrell
Co-chair

Ruth Goddard

Ruth Goddard
Co-chair



Independent auditor's report to the members of Dogs for Good

Opinion

We have audited the financial statements of Dogs For Good for the year ended 31st December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2025 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
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Dogs For Good's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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



Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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



Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, finance & income and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud.
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.



- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date 29 May 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG



DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Restated Unrestricted funds 2024 £	Restated Restricted funds 2024 £	Restated Total 2024 £
Income from:							
Donations & legacies	2	5,280,934	200,153	5,481,087	6,926,874	200,576	7,127,450
Charitable activities	3	400	-	400	485	-	485
Other trading activities	4	3,547	-	3,547	1,640	-	1,640
Investments	5	89,801	-	89,801	104,845	-	104,845
Total income		<u>5,374,682</u>	<u>200,153</u>	<u>5,574,835</u>	<u>7,033,844</u>	<u>200,576</u>	<u>7,234,420</u>
Expenditure on:							
Raising funds	6	854,404	-	854,404	762,107	-	762,107
Charitable activities	6, 20	2,303,876	219,734	2,523,610	1,978,856	238,132	2,216,988
Other		1,233,493	-	1,233,493	945,885	-	945,885
Total expenditure		<u>4,391,773</u>	<u>219,734</u>	<u>4,611,507</u>	<u>3,686,848</u>	<u>238,132</u>	<u>3,924,980</u>
Net income / (expenditure) before net gains / (losses) on investments		<u>982,909</u>	<u>(19,581)</u>	<u>963,328</u>	<u>3,346,996</u>	<u>(37,556)</u>	<u>3,309,440</u>
Net gains on investments	11	<u>168,767</u>	<u>-</u>	<u>168,767</u>	<u>68,154</u>	<u>-</u>	<u>68,154</u>
Net income / (expenditure)		1,151,676	(19,581)	1,132,095	3,415,150	(37,556)	3,377,594
Transfer between funds		-	-	-	494,812	(494,812)	-
Net movement in funds	20	<u>1,151,676</u>	<u>(19,581)</u>	<u>1,132,095</u>	<u>3,909,962</u>	<u>(532,368)</u>	<u>3,377,594</u>
Reconciliation of funds:							
Total funds brought forward	24	9,117,236	216,222	9,333,458	5,207,274	748,590	5,955,864
Total funds carried forward		<u>10,268,912</u>	<u>196,641</u>	<u>10,465,553</u>	<u>9,117,236</u>	<u>216,222</u>	<u>9,333,458</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



DOGS FOR GOOD

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025		Restated 2024	
		£	£	£	£
Fixed assets:					
Intangible assets	13		225,501		-
Tangible assets	14		1,549,315	1,635,755	
Investments	15		<u>1,585,068</u>	<u>1,396,349</u>	
			3,359,884	3,032,104	
Current assets:					
Stock	16	2,808		5,724	
Debtors	17	2,813,461		3,216,639	
Cash at bank and in hand		<u>4,472,041</u>		<u>3,333,064</u>	
		7,288,310		6,555,427	
Creditors: amounts falling due within one year	18		<u>(182,641)</u>	<u>(254,073)</u>	
Net current assets			7,105,669	6,301,354	
Total assets less current liabilities			<u>10,465,553</u>	<u>9,333,458</u>	
The funds of the charity:					
Restricted income funds	21		196,641	216,222	
Unrestricted income funds:					
Designated funds	21	4,376,609		-	
General funds		<u>5,892,303</u>		<u>9,117,236</u>	
Total unrestricted funds			10,268,912	9,117,236	
Total charity funds			<u>10,465,553</u>	<u>9,333,458</u>	

The financial statements were approved by the Trustees on 15 May 2026

.....
Dr Helen Timbrell

Co-chair

Company registration number 04416149 (England & Wales)

.....
Ruth Goddard

Co-chair



DOGS FOR GOOD

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	23		1,376,815		443,422
Cash flows from investing activities:					
Purchase of fixed assets		(68,921)		(98,033)	
Purchase of intangible fixed assets		(238,766)		-	
Purchase of investments		(250,222)		(161,072)	
Proceeds from sale of investments		288,596		111,795	
Movement in cash held in investments		(58,326)			
Dividends, interest and rents from investments		<u>89,801</u>		<u>104,845</u>	
Net cash used in investing activities			(237,838)		(42,465)
Net increase in cash and cash equivalents			<u>1,138,977</u>		<u>400,957</u>
Cash and cash equivalents at beginning of the year			3,333,064		2,932,107
Cash and cash equivalents at end of the year			<u>4,472,041</u>		<u>3,333,064</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

a) Statutory information

Dogs For Good is a private company limited by guarantee and is incorporated in England and Wales. The registered office address is The Frances Hay Centre, Blacklocks Hill, Banbury, Oxfordshire, OX17 2BS.

b) Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charitable company is a Public Benefit as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Significant investments and cash deposits are held by the charity and there are healthy income streams.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, 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.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs include central functions and are allocated to activity costs categories on an estimated basis consistent with their use of central resources.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

l) Intangible fixed assets

Intangible fixed assets are included at the cost to the charity. No internally provided services (e.g. salaries) are capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of intangible fixed asset value has occurred. Amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Website	3 years
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m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold land and buildings	50 years straight line
Fixtures and fittings	15% reducing balance, 3, 5 and 7 years straight line.

n) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

o) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

p) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q) Cash at bank and in hand

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

r) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s) Financial instruments

The charity 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.

t) Pensions

The charity operates a defined contribution pension scheme. The pension costs charged in the year represent the amount of the contributions payable to the scheme in respect of the accounting period.



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Restated Unrestricted 2024 £	Restated Restricted 2024 £	Restated Total 2024 £
Donations and gifts	1,156,676	198,153	1,354,829	1,325,498	200,576	1,526,074
Legacies	4,124,258	2,000	4,126,258	5,601,376	-	5,601,376
Total income	<u>5,280,934</u>	<u>200,153</u>	<u>5,481,087</u>	<u>6,926,874</u>	<u>200,576</u>	<u>7,127,450</u>

3 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Qualification fees						
Other income	<u>400</u>	<u>-</u>	<u>400</u>	<u>485</u>	<u>-</u>	<u>485</u>

4 Income from other trading activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Income from ancillary trading	<u>3,547</u>	<u>-</u>	<u>3,547</u>	<u>1,640</u>	<u>-</u>	<u>1,640</u>

5 Income from investments

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Income from listed investments	17,151	-	17,151	19,760	-	19,760
Bank interest received	72,650	-	72,650	85,085	-	85,085
	<u>89,801</u>	<u>-</u>	<u>89,801</u>	<u>104,845</u>	<u>-</u>	<u>104,845</u>



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

6 Analysis of expenditure

Current year	Charitable Activities						2025 Total £	2024 Total £
	Raising Funds	Canine Services	Client Services	Community	Governance Costs	Support Costs		
	£	£	£	£	£	£		
Payroll Costs	529,008	953,569	335,722	430,308	91,468	447,143	2,787,218	2,368,588
Other Staff	14,496	24,052	757	2,720	-	144,859	186,884	128,580
Travel	3,322	92,750	110,729	63,520	-	14,705	285,026	209,855
Office	32,805	12,044	4,250	4,815	-	165,292	219,206	145,024
Property	115	318	84	3	-	73,969	74,489	81,443
Charitable	-	333,292	126,821	26,753	-	742	487,608	503,555
Fundraising	65,348	691	-	88	-	616	66,743	19,987
Comms & Brand	175,167	23	-	53	-	2,981	178,224	157,791
Professional	17,922	136	100	-	26,825	71,973	116,956	142,330
Financial	16,221	-	-	12	-	19,592	35,825	30,353
Trustee	-	-	-	-	4,702	-	4,702	3,297
Depreciation	-	-	-	-	-	168,626	168,626	134,177
	<u>854,404</u>	<u>1,416,875</u>	<u>578,463</u>	<u>528,272</u>	<u>122,995</u>	<u>1,110,498</u>	<u>4,611,507</u>	<u>3,924,980</u>
Support costs	160,650	637,857	179,713	132,278		(1,110,498)	-	
Governance costs	24,599	49,198	24,599	24,599	(122,995)		-	
Total expenditure 2025	<u>1,039,653</u>	<u>2,103,930</u>	<u>782,775</u>	<u>685,149</u>	<u>-</u>	<u>-</u>	<u>4,611,507</u>	
Total expenditure 2024	<u>895,955</u>	<u>1,427,420</u>	<u>1,108,018</u>	<u>493,587</u>	<u>-</u>	<u>-</u>	<u>3,924,980</u>	<u>3,924,980</u>

Prior year	Charitable Activities						2024 Total £
	Raising Funds	Canine Services	Client Services	Community	Governance Costs	Support Costs	
	£	£	£	£	£	£	
Payroll Costs	537,938	767,258	423,179	232,715	97,102	310,396	2,368,588
Other Staff	7,009	9,161	11,103	1,756	1,253	98,298	128,580
Travel	1,142	62,706	83,449	44,479	-	18,079	209,855
Office	12,565	10,221	5,334	3,638	-	113,266	145,024
Property	1,040	-	38	10	-	80,355	81,443
Charitable	-	291,517	186,277	25,450	-	311	503,555
Fundraising	19,987	-	-	-	-	-	19,987
Comms & Brand	157,791	-	-	-	-	-	157,791
Professional	-	-	350	58,315	17,544	66,121	142,330
Financial	24,635	-	-	32	-	5,686	30,353
Trustee	-	-	-	-	3,297	-	3,297
Depreciation	-	-	-	-	-	134,177	134,177
	<u>762,107</u>	<u>1,140,863</u>	<u>709,730</u>	<u>366,395</u>	<u>119,196</u>	<u>826,689</u>	<u>3,924,980</u>
Support costs	115,968	256,758	356,570	97,393		(826,689)	-
Governance costs	17,880	29,799	41,718	29,799	(119,196)		-
Total expenditure 2024	<u>895,955</u>	<u>1,427,420</u>	<u>1,108,018</u>	<u>493,587</u>	<u>-</u>	<u>-</u>	<u>3,924,980</u>



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

7 Support costs allocated to activities

	2025	2024
	£	£
Payroll Costs	447,143	310,396
Other Staff	144,859	98,298
Travel	14,705	18,079
Office	165,292	113,266
Property	73,969	80,355
Charitable	742	311
Fundraising	616	-
Comms & Brand	2,981	-
Professional	71,973	66,121
Financial	19,592	5,686
Trustee	-	-
Depreciation	<u>168,626</u>	<u>134,177</u>
	<u><u>1,110,498</u></u>	<u><u>826,689</u></u>

Analysed between:

Fundraising	160,650	115,968
Indirect costs	<u>949,848</u>	<u>710,721</u>
	<u><u>1,110,498</u></u>	<u><u>826,689</u></u>

Governance costs comprise:

Staff costs	91,468	97,102
Other staff	-	1,253
Professional fees	26,825	17,544
Travel and subsistence	<u>4,702</u>	<u>3,297</u>
	<u><u>122,995</u></u>	<u><u>119,196</u></u>

Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging:		
Fees paid for the audit of the charity's financial statements	13,500	12,240
Depreciation of owned tangible fixed assets	<u>155,361</u>	<u>134,176</u>



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

8 Analysis of staf costs, trustee remuneration and expenses, and the cost of key management personnel

	2025	2024
	£	£
Staff costs were as follows:		
Salaries and wages	2,321,989	2,022,114
Social security costs	280,863	193,275
Other pension costs	184,366	153,199
	<u>2,787,218</u>	<u>2,368,588</u>

There were other staff costs included in charitable activities of £47,434 (2024: £43,350).

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025	2024
	No	No
£60,000 - £69,999	3	2
£70,000 - £79,999	<u>1</u>	<u>1</u>

Remuneration of key management personnel

	2025	Restated 2024
	£	£
Aggregate compensation	<u>426,353</u>	<u>345,319</u>

The charity trustees (or any persons connected with them) were neither paid nor received any remuneration or benefits from the charitable company during the year.

During the year, expenses were reimbursed to Trustees amounting £4,702 (2024: £2,193).

Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>184,366</u>	<u>153,199</u>



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

9 Staf numbers

The average number of employees (head count based on number of staff employed) during the year was 78 (2024: 74).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2025	2024
	No	No
Charitable	45	47
Fundraising	12	11
Administration	9	7
	<u>66</u>	<u>65</u>

10 Related party transactions

There are no related party transactions to disclose for this financial year (2024: none).

Aggregate donations from related parties were £3,358 (2024: £1,009).

Other than the Trustee expenses disclosed in note 9, there are no disclosable related party transactions during the year (2024: none).

11 Gains and losses on investments

	Unrestricted 2025	Unrestricted 2024
	£	£
Gains (losses) arising on:		
Revaluation of investments	<u>168,767</u>	<u>68,154</u>

12 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

13 Intangible fixed assets

	Website £
Cost	
At 1 January 2025	-
Additions	238,766
At 31 December 2025	<u>238,766</u>
Amortisation	
At 1 January 2025	-
Charged in the year	13,265
At 31 December 2025	<u>13,265</u>
Net book value	
At 31 December 2025	225,501
At 31 December 2024	-

The costs included within intangible fixed assets are the third party development costs of a new website

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2025	2,053,944	927,105	2,981,049
Additions	-	68,921	68,921
At 31 December 2025	<u>2,053,944</u>	<u>996,026</u>	<u>3,049,970</u>
Depreciation			
At 1 January 2025	717,626	627,668	1,345,294
Depreciation charged in the year	40,855	114,506	155,361
At 31 December 2025	<u>758,481</u>	<u>742,174</u>	<u>1,500,655</u>
Net book value			
At 31 December 2025	1,295,463	253,852	1,549,315
At 31 December 2024	1,336,318	299,437	1,635,755



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Listed investments

	2025	2024
	£	£
Fair value at the start of the year	1,385,179	1,287,991
Additions at cost	250,222	162,992
Disposal proceeds	(288,596)	(135,932)
Net gain / (loss) on change in fair value	168,767	70,128
	<u>1,515,572</u>	<u>1,385,179</u>
Cash held by investment broker pending reinvestment	69,496	11,170
	<u>1,585,068</u>	<u>1,396,349</u>

16 Stock

	2025	2024
	£	£
Finished goods and goods for resale	<u>2,808</u>	<u>5,724</u>

17 Debtors

	2025	2024
	£	£
Trade debtors	1,118	3,936
Other debtors	64,570	2,088
Prepayments and accrued income	2,747,773	3,210,615
	<u>2,813,461</u>	<u>3,216,639</u>



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	60,270	48,355
Trade creditors	64,891	105,533
Other creditors	30,681	67,228
Accruals and deferred income	26,799	29,909
Deferred income (note 19)	-	3,048
	<u>182,641</u>	<u>254,073</u>

19 Deferred income

	2025	2024
	£	£
Balance at the beginning of the year	3,048	-
Amount released to income in the year	(3,048)	-
Amount deferred in the year	-	3,048
	<u>-</u>	<u>3,048</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Intangible assets	225,501	-	225,501
Tangible assets	1,549,315	-	1,549,315
Investments	1,585,068	-	1,585,068
Current assets	6,909,028	196,641	7,105,669
	<u>10,268,912</u>	<u>196,641</u>	<u>10,465,553</u>
	Restated Unrestricted funds 2024 £	Restricted funds 2024 £	Restated Total 2024 £
At 31 December 2024:			
Tangible assets	1,635,755	-	1,635,755
Investments	1,396,349	-	1,396,349
Current assets	6,085,132	216,222	6,301,354
	<u>9,117,236</u>	<u>216,222</u>	<u>9,333,458</u>



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

21 Movements in funds

Current year:

	At 1 January 2025	Income & gains	Expenditure & losses	Transfers	At 31 December 2025
	£	£	£	£	£
Restricted funds:					
Assistance Dogs Fund	78,333	55,353	(88,686)	(45,000)	-
Health & Welfare	-	45,000	(44,854)	45,000	45,146
Community dog	-	65,000	(28,875)	-	36,125
Family Dog	-	25,000	(25,000)	-	-
IT Fund	-	-	-	-	-
Dog and Puppy Welfare Suite	100,500	-	-	-	100,500
Regional Support	37,389	9,800	(32,319)	-	14,870
Total restricted funds	216,222	200,153	(219,734)	-	196,641
Unrestricted funds:					
Designated funds:					
Intangible assets	-	-	-	225,501	225,501
Tangible fixed assets	-	-	-	1,549,315	1,549,315
Outstanding legacies	-	-	-	2,601,793	2,601,793
Total designated funds	-	-	-	4,376,609	4,376,609
General funds	9,117,236	5,543,449	(4,391,773)	(4,376,609)	5,892,303
Total unrestricted funds	9,117,236	5,543,449	(4,391,773)	-	10,268,912
Total funds	9,333,458	5,743,602	(4,611,507)	-	10,465,553
Prior year:		Restated	Restated	Restated	Restated
	At 1 January 2024	Income & gains	Expenditure & losses	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds:					
Training Hall Fund	238,723	-	-	(238,723)	-
AAI Fund	25,912	-	(25,912)	-	-
National Lottery Charities Board Fund	256,089	-	-	(256,089)	-
Assistance Dogs Fund	-	127,685	(49,352)	-	78,333
Dog and Puppy Sponsorship	7,500	23,930	(31,430)	-	-
Family Dog	-	361	(361)	-	-
IT Fund	13,000	-	(13,000)	-	-
Dog and Puppy Welfare Suite	100,000	500	-	-	100,500
Regional Support	107,366	48,100	(118,077)	-	37,389
Total restricted funds	748,590	200,576	(238,132)	(494,812)	216,222
Unrestricted funds:					
Designated funds	1,395,637	-	-	(1,395,637)	-
General funds	3,811,637	7,101,998	(3,686,848)	1,890,449	9,117,236
Total unrestricted funds	5,207,274	7,101,998	(3,686,848)	494,812	9,117,236
Total funds	5,955,864	7,302,574	(3,924,980)	-	9,333,458



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Movements in funds (cont.)

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Restricted Funds

The **Training Hall Fund** was set up to raise money to improve training facilities. The purpose of the fund was fulfilled upon the completion of building work. This was transferred to unrestricted funds during 2024.

The **AAI Fund** was established to continue our work in the belief that dogs are good for us and can help working with health professional to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.

The **National Lottery Charities Board Fund** was established in 1999 following the receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements. This was transferred to unrestricted funds during 2024.

The **Assistance Dog Fund** previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled adults and children. The Fund has been expanded to include the training of assistance dogs for children with autism.

The **Dog and Puppy Sponsorship Fund** was established in 2002. The condition of the gifts is that income is to be used for the training of puppies.

The **Family Dog Fund** previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

The **IT Fund** was established as the condition of a gift was for it to be used to enhance the digital capacity of the charity's operations.

The **Dog and Puppy Welfare Suite Fund** was established to restrict the use of funds received towards the construction of a Dog and Puppy Welfare Suite.

The **Regional Support Fund** is an amalgamation of funds received to support assistance dogs regionally around the country.



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Movements in funds (cont.)

The **Health & Welfare Fund** was established in the year to more accurately describe funds that were given to support the employment of an employee focussed on the welfare of dogs based in the NW of England. The original funds of £45,000 were transferred out from the Assistance Dog Fund.

The **Community Dog Fund** was established in the year to support the work carried out by our specifically trained dogs in local communities – currently Bristol, Bracknell and Banbury.

During the period under review three designated funds were set up:

Intangible Assets Fund and Tangible Fixed Asset Fund were set up to cover the carrying value of the intangible and tangible assets of the Charity. The transfers into the funds were from general unrestricted funds.

Outstanding Legacies Fund was set up to ring fence the value of the legacies known of at the period end but not yet received by the Charity. The transfer into the fund was from general unrestricted funds.

All transfers made from restricted and designated funds in the prior year relate to the satisfaction of the restrictions on the funds held relating to prior building projects.

21 Operating lease commitments payable as a lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-charitable operating leases, which fall due as follows:

	Equipment	
	2025	2024
	£	£
Within one year	127,499	80,048
Between two to five years	<u>138,242</u>	<u>53,403</u>
	<u>265,741</u>	<u>133,451</u>

22 Capital Commitments

At the balance sheet date, the charity had no capital commitments (2024: Nil).



DOGS FOR GOOD

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

23 Cash generated from operations

	2025	Restated 2024
	£	£
Surplus for the year	1,132,095	3,377,594
Adjustments for:		
Investment income recognised in statement of financial activities	(89,801)	(104,845)
Fair value gains and losses on investments	(168,767)	(68,154)
Deprteciation and impairment of tangible fixed assets	155,361	134,176
Amortisation and impairment of intangible fixed assets	13,265	-
Movements in working capital:		
(Increase)/decrease in stocks	2,916	(448)
(Increase)/decrease in debtors	403,178	(2,990,234)
Increase/(decrease) in creditors	(71,432)	95,333
Cash generated from operations	<u>1,376,815</u>	<u>443,422</u>

24 Prior period adjustment

Reserves position	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	31	31	31	1 January	1 January	1 January
	December	December	December	2024	2024	2024
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Funds previously reported	6,656,154	216,222	6,872,376	5,207,274	748,590	5,955,864
Adjustments on restatement						
Accrued legacy income	2,461,082	-	2,461,082	-	-	-
Funds restated	<u>9,117,236</u>	<u>216,222</u>	<u>9,333,458</u>	<u>5,207,274</u>	<u>748,590</u>	<u>5,955,864</u>

Impact on income and expenditure	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Net income as previously reported	954,068	(37,556)	916,512
Adjustments on restatement			
Accrued legacy income	2,461,082	-	2,461,082
Net income as restated	<u>3,415,150</u>	<u>(37,556)</u>	<u>3,377,594</u>

Details of accrued legacy income

Previously no accrual was made for unreceived legacies known of at the year end with a reasonable degree of certainty of receipt in the future. An adjustment has been made to include these amounts as an accrual at the year end in order to comply with the stated accounting policy.

DOGS FOR GOOD

England & Wales - Charity number 1092960

Accounts

**DOGS FOR
GOOD**



Dogs for Good Annual Report & Financial Statements 31 December 2024



DOGS FOR GOOD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Annabelle Charman (Chair) Helen Timbrell Ruth Goddard Jane Fossey Claire Moreton Lynda Whittaker Patricia Thompson Ginette Bryant John Rutter John Starley Alice Tucker	(Appointed 3 May 2024) (Appointed 3 May 2024) (Appointed 3 May 2024) (Appointed 3 May 2024) (Appointed 3 May 2024) (Resigned 3 May 2024) (Resigned 3 May 2024) (Resigned 1 November 2024) (Resigned 13 December 2024)
Secretary	Ed Bracher	
Charity number (England and Wales)	1092960	
Charity number (Scotland)	SC039828	
Company number	04416149	
Registered office	The Frances Hay Centre Blacklocks Hill Banbury Oxfordshire OX17 2BS	
Auditor	Ellacotts Audit Services Limited Countrywide House 23 West Bar Banbury Oxfordshire England OX16 9SA	
Bankers	HSBC UK Bank plc 1 Centenary Square Birmingham B1 1HQ	



DOGS FOR GOOD

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From the CEO

Once again as I look back over the past year at Dogs for Good, I'm amazed at how far we've come and how much we have managed to achieve.

This time last year, we had just finalised our new strategy, setting our direction for the future. If 2023 was about the 'what', 2024 has been the year of the 'how': setting out a theory of change that provides a clear roadmap for getting us to where we want to be.

We are already making significant progress in that journey. Go back just a couple of years and I think for many, the answer to the question "What does Dogs for Good do?" might well have been, "We train dogs." Now, I suspect those answers would be much more focused on outcomes and impact, not just on the individuals we work with but on their families and friends, and the wider community.

By delivering a better quality of life for people and dogs, we are contributing to bigger goals: encouraging independence, reducing dependence on public services, and building a more inclusive society.

It's all – quite rightly – serious stuff. But it's important to remember the lightness and the laughter too. It's hard to think about 2024 without mentioning Walt, the community dog taught to skateboard by young inpatients at the Highfield unit. For me, those pictures capture the essence of Dogs for Good: rigorous, evidence-based work that delivers real impact, combined with the playfulness and fun that only dogs can bring.

It's a powerful combination, and I look forward to seeing where it takes us in 2025.

A handwritten signature in black ink, appearing to read "Ed Bracher".

Ed Bracher

CEO

For making life possible



From the Chair of the Board of Trustees

This has been a year in which Dogs for Good has laid solid foundations for the future. We've seen a number of significant new appointments including our first ever Director of People, and a new Head of Development responsible for taking forward our work in Scotland. We have also strengthened our board of trustees, bringing in fresh perspectives and new skills including working with volunteers, and experience in social care.

We've also been fortunate enough to receive a significant legacy. The generosity of this donor will enable us to continue investing in our people, as well as supporting the delivery of more integrated services including through our hub model. We also plan to invest in fundraising capacity too, to ensure that all these changes are sustainable in the long term.

As I prepare to step down after six years as a board member, I feel that Dogs for Good is at a really exciting point in its development. The pace of change is increasing all the time, and it's been great to see an increased emphasis on collaboration and a growing recognition of the contribution our incredible volunteers can make.

As we move forward, the positive impact of our work can only increase. Being involved with Dogs for Good has been an immensely rewarding experience, and I look forward to watching it develop and grow.

A handwritten signature in black ink, appearing to read "Annabelle Charman".

Annabelle Charman

Chair of Trustees

For making life possible



Our promise

Our Promise is unique to Dogs for Good, and reflects our commitment to the health and wellbeing of the people we support, and to our dogs. Based on input from our staff and volunteers, it also reflects our determination to make sure Dogs for Good is a great place to work and to volunteer.

Our Promise underpins every aspect of the work we do with individuals, families and groups with complex health and social care needs, enabling them to better access the world around them.

We know that dogs can open doors, build connections and bring families and communities together. We see them helping people to feel more included, valued and empowered. By understanding each person and dog we work with, we can find the solution that best benefits both.

Whether through carefully matched partnerships or tailored training and activities, together they're able to build the confidence, independence and skills that can make everyday life possible in so many ways.

To our community, to the people we support and the dogs we work with, we promise that we will...

- **Seek to understand**
- **Respect all needs**
- **Positively connect**

For making life possible



Year in numbers

In all, our services provided support for **1,099** people

We welcomed **118 new volunteers**, bringing the total to **688**

Our supporter groups raised **£184,000**

£60,000 raised through challenge events, including the London Marathon

Almost **600** animal-assisted interventions and activities delivered, providing flexible support for people with a range of needs

221 people were supported by assistance dogs

177 people attended family dog workshops

40 new puppies were bred by Dogs for Good, along with **6** from external breeders

For making life possible



Developing a strategy for the future

Throughout 2024, we have been exploring ways of providing support that reflects the needs of individuals and communities, including by removing barriers between services, continuing our shift to a hub-based model and building capacity in our team

The theory behind the practice

In 2024, we built on the work already done to develop our new strategy, setting out a theory of change and establishing new branding and tone of voice guidelines. “Having defined what we wanted to do, we now have a set of principles to guide how we do it – and a consistent way of communicating our progress,” says CEO Ed Bracher. “That helps to create clarity around what we do – and what we don’t – so we can focus on our strengths and really drive progress towards our goals.”

Putting people first

Providing support that is truly person-centred is at the core of what we do. Our aim is always the same: to help people get the most from their connection with a dog. That starts by first understanding their needs and goals.

Throughout 2024, we continued to work to break down barriers to accessing our services. One key change has been to our standard application form. Now, instead of requiring applicants to work through a lengthy list of questions, we ask for some basic information, then follow up with a phone call or email to find out more about their needs.

“It almost sounds like a step back in time, calling people on the phone and talking to them about what they need,” says Duncan Edwards, Strategy and Quality Assurance Manager. “But we’ve found that it’s actually more efficient to spend time with somebody, listening to them and asking the right questions. You learn much more that way. Then we can work with them to figure out how we can best support their needs with the resources we have.” In some cases, that might mean signposting them to other organisations, where we feel those services can better meet the individual’s needs.

It’s part of an ongoing process to revamp processes and touchpoints that will continue throughout 2025, including the relaunch of our website. “We’re continuing to move away from those labels – assistance dog, family dog, community dog – that mean a lot to us

For making life possible



internally but not so much to someone approaching us for the first time,” says Duncan. “The question should be not how do you fit with our offer, but how can we adapt our offer to fit you and deliver the outcomes you need?”

Delivering joined up services

Hand-in-hand with these changes goes a more flexible approach to the way services are delivered. Our work with Child and Adolescent Mental Health Services at the Highfield Unit in Oxfordshire is a fantastic example of how a more agile approach to service delivery is enabling us to reach new audiences and unleash the creativity of our people.

In some cases, individual colleagues are taking on new responsibilities. In the south west for example, our assistance dog instructor Jane Ball has been trained to take on community dog responsibilities, enabling her to offer a broader range of support and to deliver services in a more joined up way, including providing a single point of contact throughout someone’s journey with us. Elsewhere, we are strengthening our team. In Scotland, we have recruited a Head of Development to explore ways of increasing our reach and impact there.

The hub model

The development of our hub model is also key to delivering integrated services that meet the needs of the people and communities we serve. In 2024, we prepared to launch a pilot Dog Supply Hub project which will run throughout 2025, led by our new Head of Hub Development Jude Palmer. The aim is to test a new approach to preparing our dogs from puppy to placement, in a community setting supported by a small team of staff and volunteers, ahead of potential roll out across the organisation.

“It’s an opportunity for us to trial approaches such as ‘co-parenting’, where two volunteers split responsibility for socialising a puppy between them, and providing training and development within the home,” says Jude. “The goal is to create insights and evidence about changes we may want to make in order to maximise our dogs’ enjoyment, wellbeing and development alongside our amazing volunteer network who look after them.” The second hub, focusing on service delivery, is also launching in 2025.

Happy, healthy dogs

Happy, healthy dogs are the foundation that underpins everything we do. This year we took steps towards a more joined up approach to dog welfare, increasing the reach of our Health

For making life possible



and Welfare team so that all our puppy socialisation teams now have access to regular support and a dedicated point of contact.

“Our health and welfare colleagues are attending puppy classes and delivering workshops for colleagues and volunteers,” says Gemma Oliver, Health and Welfare Manager. “They’re raising awareness and increasing understanding of health issues.” In the north west, a new pilot health and welfare role will enable us to trial extending the support we provide beyond the first year of the dog’s life, providing continuity and a valuable source of insights into later-in-life health issues that can then be fed back into our breeding programme.

The Early Socialisation Programme, also launched this year, is also aimed at increasing the flow of information, this time about the first eight weeks of a puppy’s life. “A lot of this work was already happening, we’re just approaching it in a more structured way,” explains Vicki Mark, Dog Supply Manager. That includes putting in place processes for breed stockholders to share insights that can help us match puppies to the right foster home. “It’s about using everything we can to help set our dogs up for success,” says Vicki.

Building a stronger team

Building a stronger team is about developing our capacity, whether by recruiting new team members or working more effectively with those we already have. Underpinning this is our one team approach, where volunteers are viewed – and valued – in the same way as colleagues, in terms of the contribution they can make to our overall goals.

“It’s strength in numbers,” says Erica Mackay, our newly appointed Director of People. “To achieve what our goals, we need a diverse skill set. And there’s a huge amount of knowledge and experience among our volunteers. There’s a lot we can learn from each other.” See boxout for more.

Work to embed this approach is already under way. This year, we introduced awards for employees – and dogs! – alongside our National Excellence Awards for volunteers. From 2025, these will be combined into a single event, reflecting the “one team” ethos. We have also increased our focus on providing learning and development opportunities for volunteers as well as colleagues, including through our new learning management system.

We also carried out staff and volunteer surveys, the findings of which will form the basis for a new people strategy going forward. “Staff told us they wanted a greater focus on engagement, better communication and more collaborative working across departments,” says Erica. “We’ve already made a start, with a team-building day for our managers and the

For making life possible



introduction of town hall meetings from the start of 2025. And we've trained five Mental Health First Aiders, in response to specific survey feedback."

Focus on volunteers

The results of our volunteer skills audit, which concluded in early 2024, confirmed what we already knew – that our volunteers provide a rich source of knowledge and expertise that can deliver real benefits to our organisation. "The audit has been amazing," says Jamie MacDonald, Head of Volunteering. "It's enabled us to ask volunteers to support us in so many ways we would never have known were possible." For example, one of our temporary boarders now sits on our website steering group, while another is offering valuable advice on construction and planning.

We are also focusing on other ways of strengthening connections, including through pop-up cafés at each of our three UK service regions, where staff and volunteers can come together in an informal setting to make new connections and strengthen existing ones. The volunteer reception and admin team at our Banbury HQ has more than 10 new members – part of a total of almost 100 new recruits, a remarkable achievement in what are testing times for many charities.

At our second National Volunteer of the Year Awards, supported by the Marsh Charitable Trust, 12 of our volunteers were rewarded. From 2025, those awards will be merged with our staff awards. In 2024 we also asked our volunteers to tell us how they would like to be recognised and thanked for their contributions, and a programme based on those findings is about to be launched. Ideas were contributed by volunteers themselves, including a new colourful way to acknowledge long-service!

Delivering integrated services

This year, our focus has been on finding ways to deliver more joined -up services, offering creative, adaptable support and guidance for individuals, families and groups with a diverse range of needs

Reaching more people

Our family dog service is a well established source of support for people with a range of needs, in particular families where a child has autism, and individuals living with dementia. This year we built on our work to expand the service in a number of ways, including moving

For making life possible



six dogs out of our assistance dog programme to become family dogs – a better fit for their strengths and capabilities.

We set out to provide more support for those living with a physical disability too, including running specially tailored family dog workshops for this cohort. We have also drawn on the expertise of our occupational therapist Bridget Jeffery to provide advice and guidance, for example on equipment and adaptations, and to signpost other useful services.

We also opened up our established programme of monthly online family dog workshops to everyone on the waiting list for an assistance dog. “The feedback has been really positive,” says Kelly Jennings, Service Manager. “Even if people have had an assistance dog before, it might have been 10 years since they last had a puppy in the house. Just having the opportunity to update their knowledge and talk to other people in the same situation is proving so helpful in terms of feeling comfortable and prepared.”

“I would really recommend anyone who is waiting for an assistance dog to do the family dog workshop, it was so helpful and made me feel more prepared and confident.” **Family dog workshop attendee**

We also ran a number of workshops for a professional audience, including representatives from dog rehoming organisations, educators and occupational therapists, with the aim of raising awareness of the Dogs for Good offer, and encouraging them to signpost people to us.

And there was a welcome return to real life interaction, with our first face-to-face family dog workshop since before the Covid-19 pandemic. “The response was amazing,” says Kelly. “Online workshops are fantastic, and obviously expand our reach, but face-to-face is just brilliant for making connections and building a sense of community.” Looking ahead, the plan is to run one face-to-face workshop per quarter, to supplement the online offer.

“I loved every second. It was so informative, and so refreshing to hear other parents’ similar experiences to mine. Thanks for opening my eyes to such a fabulous, supportive experience.” **Face-to-face family dog workshop attendee**

Supporting local communities

We also continued to develop our work with communities, exploring opportunities for collaboration and ways of increasing our capacity to deliver. In Bracknell, where Community

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Dog Practitioner Lucy Purchase has been leading our exploratory work since 2023, we focused particularly this year on volunteers, creating a more structured induction and training programme and supporting a number of volunteers to start delivering sessions with their own dogs.

In Scotland, we continued to explore ways of expanding on our current partnership with Alzheimer Scotland to reach new audiences, for example through our work with Scottish Autism. In September we appointed Kirsten Law, our new Head of Development, to take this work forward, reflecting our commitment to meeting the needs of people in Scotland. In Bristol, we continued our collaboration with Side by Side, a befriending service run by the Alzheimer's Society. And closer to home, in Oxfordshire, we continued our successful project to support young people with mental health issues at the Highfield inpatient unit (see boxout).

“As we move forward with the development of our hub model, all these projects are a vital source of learning and insights,” says Selina Gibsone, Development Manager. “All the time we are developing our networks, expanding our teams – including our volunteers – and learning how to operate effectively in a range of different settings where flexibility is key.”

Bringing joy and connection

Our work with the community in Bracknell over the past year demonstrates the wide variety of ways dogs can make a positive difference to people's lives. For example, participants in our walking and activity group for adults with learning disabilities report improved physical fitness and increased socialisation, confidence and self-esteem. According to the support team working with one participant, Jack, “He seems happy and relaxed after the sessions, and it's enabled him to make new friends.”

Our programme of visits to care homes and assisted living facilities in the local area is giving older people with a dementia diagnosis opportunities to interact with dogs. The feedback focuses on the calming effect of being around the dog, and how residents are more engaged even after the dog has left. “This is what the older people need,” said one care home worker. “She stroked the dog and you could see in her face there was an instant connection.”

Other activities have included a walking group for people with profound and multiple learning difficulties. For many participants, the opportunity for positive interaction with a dog marks a step change in their ability to communicate and connect. Our dogs are also

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taking part in befriender visits, supporting people with dementia who are at risk of social isolation, and working with adults facing mental health challenges.

“Even when Walt wasn’t there, he was having an impact”

Our partnership with Oxfordshire Child and Adolescent Mental Health Services, which began in 2023, continued to evolve this year. Following an initial pilot involving community-based activities, the team – comprising colleagues from Dogs for Good and the Highfield in-patient unit – decided to base their sessions from Highfield’s education unit with the aim of reaching more young people and encouraging them to engage with learning.

Community dog Walt and handler Sarah Tosh-Robb offered a range of activities – including dog skateboarding! – working with patients in groups and one-to-one. “We would see changes in engagement, motivation and mood that would last throughout the week,” says Tori Broom, Highfield’s head of occupational therapy. “Even when Walt wasn’t there, he was having an impact.”

Now the hope is that the sessions will continue throughout 2025, and that a full evaluation will be carried out. “The key learning for us is about how we combine flexibility and responsiveness with the structures and safeguarding we need to maintain the right environment for our people and our dogs,” says Selina Gibsone. “This has been a hugely valuable experience for us. Looking ahead, you can see the potential for us to continue working with these young people once they leave the unit – and for us to apply these learnings elsewhere.”

“For some young people, this can be a major step in thinking outside of their ‘illness’, and what other roles they can have in their life apart from what has led them into hospital.”

Highfield project, evaluation report

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Building a strong evidence base

By working with partners to explore the impact of our work, we continue to deepen our knowledge of the relationship between people and dogs, developing insights and expertise that help boost impact and advance understanding

Our ongoing Quality of Life (QoL) survey provides us with a comprehensive picture of the impact our assistance dogs have on people's lives, looking at a broad range of indicators including mental wellbeing, access to opportunities and social interaction, as well as functional and practical measures.

This year, we furthered our research partnership with the University of York, who worked with us to analyse our QoL findings in 2023, to support the evaluation of our family dog service and our Bracknell project. We began a collaboration with Ceva Sante Animale and tech company Vet-AI to produce an outcomes survey which we will be sending to all our service users across our community dog, family dog and assistance dog programmes. We are also working with Assistance Dogs UK to support the development of a common outcomes framework, specifically for assistance dog owners, that can be used across all assistance dog organisations to support the gathering and sharing of information.

"Looking ahead, we're exploring ways of merging our QoL findings with these surveys and frameworks to create a single source of information on our impact and outcomes," says Selina Gibsone, Development Manager. "We are also gathering valuable information from our new person-centred inquiry process about the needs of the people approaching us, all of which can feed into future service development."

Taking the lead

We are also playing a role in shaping the future of assistance dog work through our involvement with industry organisations such as the newly renamed Animal Assisted Services International (AASI), a member organisation that sets standards and provides accreditation for practitioners and trainers.

A number of colleagues sit on AASI committees, and Development Manager Selina Gibsone is the current chair. "Being closely involved with the AASI is vital to staying informed and maintaining a strong network," says Selina. "But it also enables us to raise awareness of what we do, and to use our expertise and experience to influence thinking about how we work effectively with animals."

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Making everyday possible

*"We feel so lucky to have Marley in our family. We can already see the benefits for both our girls, but particularly for Anna who will have a friend by her side as she navigates growing up. We can't thank you all enough for putting us together." Emily, **Mike, Anna and Matilda, family dog participants***

*"When Kiki came into my life it was perfect timing. Goodbye carers, hello freedom. We laugh, we play, we cuddle, and she's helped me find the confidence to go places on our own. Thank you Dogs for Good." Sue, **assistance dog participant***

*"Bridget the Dogs for Good occupational therapist has been such an amazing help. She has picked us up many times when we were exhausted by the system. Her knowledge, compassion and interest has stopped up from being invisible. She's been a guardian angel for our family." **Dogs for Good assistance dog partnership***

*"Zacki is such an intelligent dog, and gives 100% in everything he does. A real highlight has been watching our client go out alone with Zacki, something she hasn't done in a long time. Now she has the confidence to do it with him at her side." **Zacki's instructor***

*"Before meeting Ned, I didn't walk very far without sitting down. Now I can go on longer walks and play games too." **Simon, walking group member, Bracknell***

*"Our residents were overjoyed to meet Ned and the team. It was a delightful experience. Their happy faces and the continuous chatter about the visit are clear indicators of the positive impact it had." **Care home activities manager, Bracknell***

*"They're best friends. They do everything together. Just having that is amazing. It helps bring my daughter down, it's someone she doesn't have to explain anything to. It's that utter acceptance that a dog brings. The bond between them is really strong." **Family dog participant***

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Looking ahead

Over the next 12 months, we will build on the foundations laid down in 2024 as we continue to develop our integrated and personalised approach, supporting everyone we work with to reach their goals.

Developing our hub model

We plan to launch two pilot projects, one focussing on service delivery and one on dog supply, with the aim of developing a more inclusive socialisation experience. Our Dogs for Good Scotland plan will be integrated into our overall hub development.

Setting our dogs up for success

An early socialisation programme for puppies will be rolled out across our breeding programme, ensuring all dogs have the best possible start in life to prepare them for their future roles.

Enhancing our environment

We will continue to turn our vision of a welcoming and accessible place for all, with the progress in the design and construction of our dedicated puppy block and the submission of plans for upgrading our admin building and health and welfare centre.

Measuring impact

As part of our ongoing efforts to gather more evidence on the impact of our work, we will develop a measurement of outcomes for service delivery, based on our Theory of Change, and implement a clear impact measure and research plan across all areas of the charity.

Sharing a unified vision

We will define our One People plan for all staff and volunteers, and develop a new website to support the user experience of all stakeholders as part of a wider brand refresh. We will also develop a framework for an advocacy programme, based on the lived experience of the people we support.

For making life possible



Our partners and supporters

We are grateful for all the support we receive through donations, fundraising and legacies. Our special thanks go to the following companies and charitable trusts that supported our work in 2024

- Škoda UK
- Pets Foundation
- Wooden Spoon Charity
- No Fear Bridge
- Wheelwrights' Charity
- Hodge Foundation
- Hospital Saturday Fund

For making life possible

Financial Review

In the year, there was an increase in voluntary income of 28% (2023: 14%) to £4,666,368 (2023: £3,644,225). Our expenditure marginally decreased to £3,924,980 (2023: £3,644,751). There was a positive movement in funds of £916,512 (2023: £150,005).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall increase in the value of investments held at the end of 2024 was 6.9% (2023: 8.2%).

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity's needs.

Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should be between 9 to 12 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. It is the policy of the trustees to invest in further charitable activity when reserves are consistently beyond these levels, as long as there are no wider adverse economic concerns.

As at 31 December 2024, reserves in the charity's unrestricted funds were £6,656,154 of which £5,020,399 were free reserves. Free reserves are reserves which do not include restricted funds or designated funds including freehold property. This represents 11 months (2023: 10 months), based on projected gross revenue expenditure for the forthcoming year.

FUNDRAISING

Our approach to fundraising

All the charity's fundraising is carried out by charity staff and volunteers. Volunteers operate under the careful guidance of staff. The charity does not carry out telephone, door-to-door fundraising or utilise consultants to carry out fundraising on the charity's behalf.

The charity operates to the Code of Fundraising Practice as applied by the Fundraising Regulator. Dogs for Good is registered with the Fundraising Regulator.

The charity had no compliance issues in 2024 in terms of meeting the Code of Fundraising Practice.

The charity supports its fundraising volunteers through induction sessions, training and ongoing support. A team within the Fundraising Department is dedicated to supporting volunteers and ensuring that their fundraising activities are compliant with the Fundraising Code of Practice. The charity does not use external fundraisers or commercial participators.

The charity did not receive any complaints regarding fundraising in 2024.

Our Supporter Promise

It is our responsibility to ensure we are using our resources as effectively as possible. That's why we make this promise to you.

We are passionate about our work, the people we help and the way we train our dogs. We tell their stories in a positive and respectful way to help share how we make a difference. We are proud of the relationship we have with our supporters. We have always been and will always be clear and honest with you. Our relationship with you, our supporters, is critical to the work we do and we are truly grateful for your support.

Our values are at the heart of how we operate.

How your gift to us is used

Everything we do is driven by our desire to give appropriate help to as many people as we can. Every donation, sponsorship or legacy is put to good use as effectively as possible. We do not receive any government funding, so raising funds is essential to do the work we do. The money you give us goes to training our dogs and developing our services.

How we fundraise

We think carefully about the types of fundraising we do, how much we ask of our supporters or those that fundraise on our behalf and we do not use aggressive fundraising techniques – this is no doubt why so many supporters have remained loyal to the charity for years and why so many people also volunteer with us.

Please note that to date we have not undertaken any cold-calling fundraising activities – either via the phone or door-to-door.

How we use your details

We are proud of our work and want to tell you about it and hope you will tell your friends and family too. We will try to understand the best ways to communicate with you but you will always have the choice to unsubscribe from our communications, update your details or choose a different channel.

We do not pass our supporters' details onto any third parties and treat with absolute care any information we are given. We are used to working with vulnerable people and are extremely diligent about any donations from people we consider to be vulnerable.

We encourage our supporters to allow us to gift aid any donations as that gives our charity more money without costing you anymore.

We are approachable and friendly so if you do have a query please get in touch. We rarely receive complaints but if we do, we have a system of logging and recording them so we can learn and improve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, at least one member of the board of trustees must be a beneficiary of the charity.

Organisation

The board of trustees oversees the work of the charity and meets a minimum of four times a year. The Chief Executive is responsible for the day-to-day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Operations, Director of Finance, Director of People and Director of Income Generation, meets regularly to review the strategic plan, the external environment and the services the charity provides.

The People & Governance Sub-committee is active in reviewing all governance issues on an ongoing basis and regularly reports back to the full trustee body.

The Finance & Income Sub-committee is active in reviewing financial process, reporting and risk on an ongoing basis and regularly reports back to the full trustee body.

Related parties and co-operation with other organisations

Any connection between a trustee or senior manager with a third party contractor must be disclosed to the full board of trustees. Details of commercial contracts are approved by the trustees. Any potential conflicts are identified, noted and managed.

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration for their role as a trustee during the year.

Remuneration for the Chief Executive and senior staff is reviewed by the trustees, benchmarking the pay of senior managers against pay levels in other charities of similar size and complexity.

Our pay policy for all staff is to pay at rates that are competitive within the sector bearing in mind affordability.

Risk management

The trustees implement a risk management strategy which comprises:

- frequent monitoring of the principal risks and uncertainties that the charity faces documented in the risk register.
- the establishment of policies, systems and procedures to mitigate those risks.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Safeguarding

The Trustees and staff of the charity recognise their responsibility to ensure the highest standards of safeguarding across all areas of our work. We are committed to promoting a safe and supportive environment for our clients (and their families or carers), volunteers, staff and dogs.

Our Safeguarding Committee which includes our designated safeguarding lead and lead trustee for safeguarding, meets regularly to monitor and review any safeguarding issues, and our policies and procedures are regularly reviewed to ensure they remain robust, effective, and compliant with current legislation and best practice. Trustees, staff and relevant volunteers undergo safeguarding training and DBS checks where

necessary, and clear reporting procedures are in place for managing any concerns or incidents. Safeguarding is a standing item at Board meetings.

The Trustees are committed to ensuring that safeguarding is embedded in every aspect of the charity's operations.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them

to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Ellacotts Audit Services Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



10/6/2025 | 13:29 BST



DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DOGS FOR GOOD

We have audited the financial statements of Dogs For Good (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 notes to the financial statements, including 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).

- 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.



DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DOGS FOR GOOD

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DOGS FOR GOOD

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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of the audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also performed the following procedures:

- Enquiry of management around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Charlotte Toemaes BSc FCA (Senior Statutory Auditor)

For and on behalf of Ellacotts Audit Services Limited, Statutory Auditor
Chartered Accountants
Countrywide House
23 West Bar
Banbury
Oxfordshire
OX16 9SA
England
Date:



DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	4,465,792	200,576	4,666,368	3,644,225
Charitable activities	4	485	-	485	575
Other trading activities	5	1,640	-	1,640	4,853
Investments	6	104,845	-	104,845	67,771
Total income		<u>4,572,762</u>	<u>200,576</u>	<u>4,773,338</u>	<u>3,717,424</u>
Expenditure on:					
Raising funds	7	895,637	-	895,637	883,307
Charitable activities	8	2,791,211	238,132	3,029,343	2,761,444
Total expenditure		<u>3,686,848</u>	<u>238,132</u>	<u>3,924,980</u>	<u>3,644,751</u>
Net gains/(losses) on investments	13	68,154	-	68,154	77,332
Net income/(expenditure)		<u>954,068</u>	<u>(37,556)</u>	<u>916,512</u>	<u>150,005</u>
Transfers between funds		494,812	(494,812)	-	-
Net movement in funds	10	<u>1,448,880</u>	<u>(532,368)</u>	<u>916,512</u>	<u>150,005</u>
Reconciliation of funds:					
Fund balances at 1 January 2024		<u>5,207,274</u>	<u>748,590</u>	<u>5,955,864</u>	<u>5,805,859</u>
Fund balances at 31 December 2024		<u>6,656,154</u>	<u>216,222</u>	<u>6,872,376</u>	<u>5,955,864</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	3	2,959,605	684,620	3,644,225
Charitable activities	4	575	-	575
Other trading activities	5	4,853	-	4,853
Investments	6	67,771	-	67,771
Total income		<u>3,032,804</u>	<u>684,620</u>	<u>3,717,424</u>
Expenditure on:				
Raising funds	7	883,307	-	883,307
Charitable activities	8	1,997,508	763,936	2,761,444
Total expenditure		<u>2,880,815</u>	<u>763,936</u>	<u>3,644,751</u>
Net gains/(losses) on investments	13	77,332	-	77,332
Net income/(expenditure) and movement in funds		229,321	(79,316)	150,005
Reconciliation of funds:				
Fund balances at 1 January 2023		4,977,953	827,906	5,805,859
Fund balances at 31 December 2023		<u>5,207,274</u>	<u>748,590</u>	<u>5,955,864</u>



DOGS FOR GOOD
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,635,755		1,671,898
Investments	16		1,396,349		1,306,580
			3,032,104		2,978,478
Current assets					
Stocks	17	5,724		5,276	
Debtors	18	755,557		198,743	
Cash at bank and in hand		3,333,064		2,932,107	
			4,094,345		3,136,126
Creditors: amounts falling due within one year	19	(254,073)		(158,740)	
Net current assets			3,840,272		2,977,386
Total assets less current liabilities			6,872,376		5,955,864
The funds of the charitable company					
Restricted income funds	21		216,222		748,590
Unrestricted funds	22		6,656,154		5,207,274
			6,872,376		5,955,864

The financial statements were approved by the Trustees on 10/6/2025 | 13:29 BST

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Annabelle Charman (Chair)
Trustee

Company registration number 04416149 (England and Wales)



DOGS FOR GOOD

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	26		443,422		125,934
Investing activities					
Purchase of tangible fixed assets		(98,033)		(53,132)	
Purchase of investments		(161,072)		(171,168)	
Proceeds from disposal of investments		111,795		149,262	
Investment income received		104,845		67,771	
Net cash used in investing activities			(42,465)		(7,267)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			400,957		118,667
Cash and cash equivalents at beginning of year			2,932,107		2,813,440
Cash and cash equivalents at end of year			<u>3,333,064</u>		<u>2,932,107</u>



DOGS FOR GOOD

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

1 Accounting policies

Charity information

Dogs For Good is a private company limited by guarantee incorporated in England and Wales. The registered office is The Frances Hay Centre, Blacklocks Hill, Banbury, Oxfordshire, OX17 2BS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

Material legacies which have been notified but not recognised as incoming resources in the SoFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income. Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

1.5 Expenditure

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure which is charged on an accrual basis, is allocated between:

- costs of raising funds
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog
- other expenditure represents those items not falling into any other heading

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fund accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

1.6 Tangible fixed assets

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold land and buildings	50 years straight line
Fixtures and fittings	15% reducing balance, 5, 7 and 10 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statement of financial activities.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale and the value of dog food.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial liabilities

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

2 Critical accounting estimates and judgements

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,325,498	200,576	1,526,074	1,286,713	594,620	1,881,333
Legacies	3,140,294	-	3,140,294	1,672,892	90,000	1,762,892
	<u>4,465,792</u>	<u>200,576</u>	<u>4,666,368</u>	<u>2,959,605</u>	<u>684,620</u>	<u>3,644,225</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Legacies						
B Bright	988,454	-	988,454	-	-	-
C Simms	399,994	-	399,994	-	-	-
E Willis	150,000	-	150,000	-	-	-
S Povey	144,477	-	144,477	-	-	-
E Northover	120,000	-	120,000	-	-	-
P Horton	120,000	-	120,000	-	-	-
A Greenwood	96,359	-	96,359	-	-	-
S Thompson	84,062	-	84,062	58,000	-	58,000
A Mallard	-	-	-	100,000	-	100,000
A Kelly	-	-	-	39,426	-	39,426
C White	-	-	-	267,432	-	267,432
C Bennett	-	-	-	70,000	-	70,000
D Bevan	-	-	-	43,512	-	43,512
D Bruce	-	-	-	76,124	-	76,124
E Allen	-	-	-	50,000	-	50,000
G Lawes	-	-	-	57,766	-	57,766
H Graham	-	-	-	240,342	-	240,342
J Vessey	-	-	-	66,604	-	66,604
D Weaire	-	-	-	125,000	-	125,000
J Wood	-	-	-	65,671	-	65,671
L C Dale	-	-	-	-	90,000	90,000
M Scott	-	-	-	28,249	-	28,249
P White	-	-	-	100,000	-	100,000
P T Bridgman	-	-	-	34,682	-	34,682
S Walker	-	-	-	30,338	-	30,338
Other	1,036,948	-	1,036,948	219,746	-	219,746
	<u>3,140,294</u>	<u>-</u>	<u>3,140,294</u>	<u>1,672,892</u>	<u>90,000</u>	<u>1,762,892</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Qualification fees		
Other income	485	575
	<u>485</u>	<u>575</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from ancillary trading	1,640	4,853

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	19,760	31,927
Bank interest received	85,085	35,844
	<u>104,845</u>	<u>67,771</u>

All investments are held in the United Kingdom and all investment income is classified as unrestricted.

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Donor recruitment, retention and communication	38,863	84,442
Digital and digital strategy development	123,544	73,371
Shows and events	9,752	53,548
Travel	1,228	1,933
Other fundraising costs	37,859	78,375
Staff costs	537,938	479,741
Support costs	133,847	95,927
	<u>883,031</u>	<u>867,337</u>
Trading costs		
Cost of merchandise	1,524	5,950
Investment management	11,082	10,020
Total costs	<u>895,637</u>	<u>883,307</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

	Direct costs	Indirect costs	Total	Direct costs	Indirect costs	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Direct costs						
Staff costs	1,432,031	-	1,432,031	1,403,233	-	1,403,233
Depreciation and impairment	-	-	-	111,726	-	111,726
Client services	409,473	-	409,473	537,191	-	537,191
Canine services	372,989	-	372,989	404,732	-	404,732
Strategy & development	2,812	-	2,812	15,150	-	15,150
	<u>2,217,305</u>	<u>-</u>	<u>2,217,305</u>	<u>2,472,032</u>	<u>-</u>	<u>2,472,032</u>
Share of support and governance costs (see note 9)						
Support	-	692,841	692,841	-	173,287	173,287
Governance	-	119,197	119,197	-	116,125	116,125
	<u>2,217,305</u>	<u>812,038</u>	<u>3,029,343</u>	<u>2,472,032</u>	<u>289,412</u>	<u>2,761,444</u>
Analysis by fund						
Unrestricted funds - general	1,979,173	812,038	2,791,211	1,708,096	289,412	1,997,508
Restricted funds	238,132	-	238,132	763,936	-	763,936
	<u>2,217,305</u>	<u>812,038</u>	<u>3,029,343</u>	<u>2,472,032</u>	<u>289,412</u>	<u>2,761,444</u>

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	301,516	197,256
Depreciation	134,176	15,235
Establishment costs	88,948	20,385
Office expenses	292,312	31,051
Subsistence and recruitment	9,736	5,287
Governance costs	119,197	116,125
	<u>945,885</u>	<u>385,339</u>
Analysed between:		
Fundraising	133,847	95,927
Indirect costs	812,038	289,412
	<u>945,885</u>	<u>385,339</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Staff costs	97,103	97,933
Audit fees	12,240	11,060
Establishment costs	207	5,055
Office expenses	6,557	976
Travel and subsistence	3,090	1,101
	119,197	116,125
	119,197	116,125

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	12,240	11,060
Depreciation of owned tangible fixed assets	134,176	126,961
	146,416	138,021
	146,416	138,021

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. During the year, expenses were reimbursed to Trustees amounting to £2,193 (2023: Nil).

12 Employees

The average monthly head count was 74 staff (2023: 66) and the average monthly number of full-time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Charitable	50	51
Fundraising	12	12
Governance	3	3
	65	66
	65	66

Employment costs

	2024	2023
	£	£
Wages and salaries	2,022,114	1,866,041
Social security costs	193,275	170,752
Other pension costs	153,199	141,370
	2,368,588	2,178,163
	2,368,588	2,178,163



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees

(Continued)

There were other staff costs included in charitable activities of £43,350 (2023: £39,027).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
60,001 - 70,000	2	3
70,001 - 80,000	1	1
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	318,256	300,785
	<u> </u>	<u> </u>

13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	68,154	77,332
	<u> </u>	<u> </u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	2,053,945	829,073	2,883,018
Additions	-	98,033	98,033
At 31 December 2024	2,053,945	927,106	2,981,051
Depreciation and impairment			
At 1 January 2024	676,773	534,347	1,211,120
Depreciation charged in the year	40,854	93,322	134,176
At 31 December 2024	717,627	627,669	1,345,296
Carrying amount			
At 31 December 2024	1,336,318	299,437	1,635,755
At 31 December 2023	1,377,172	294,726	1,671,898

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	1,306,580
Additions	161,072
Valuation changes	68,154
Gain/loss on disposal	(20,238)
Movements in cash held	(7,424)
Disposals	(111,795)
At 31 December 2024	1,396,349
Carrying amount	
At 31 December 2024	1,396,349
At 31 December 2023	1,306,580

Fixed asset investments revalued

If the investments had not been re-valued, they would have been included on the historical costs basis at the following amounts:

Close Brothers: £1,100,729 (2023: £1,070,093)

COIF Charity Fund: £4,100 (2023: £4,100)

Charities Aid Foundation: £89,229 (2023: £89,229)



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Stocks	2024	2023
	£	£
Finished goods and goods for resale	5,724	5,276
	<u> </u>	<u> </u>
18 Debtors	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	3,936	-
Other debtors	2,088	20,000
Prepayments and accrued income	749,533	178,743
	<u> </u>	<u> </u>
	<u>755,557</u>	<u>198,743</u>
	<u> </u>	<u> </u>
19 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	48,355	43,285
Trade creditors	105,533	-
Other creditors	67,228	75,210
Accruals and deferred income	32,957	40,245
	<u> </u>	<u> </u>
	<u>254,073</u>	<u>158,740</u>
	<u> </u>	<u> </u>
20 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	153,199	141,370
	<u> </u>	<u> </u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Training Hall Fund	238,723	-	-	(238,723)	-
AAI Fund	25,912	-	(25,912)	-	-
National Lottery Charities Board Fund	256,089	-	-	(256,089)	-
Assistance Dogs Fund	-	127,685	(49,352)	-	78,333
Dog and Puppy Sponsorship	7,500	23,930	(31,430)	-	-
Family Dog	-	361	(361)	-	-
IT Fund	13,000	-	(13,000)	-	-
Dog and Puppy Welfare Suite	100,000	500	-	-	100,500
Regional Support	107,366	48,100	(118,077)	-	37,389
	<u>748,590</u>	<u>200,576</u>	<u>(238,132)</u>	<u>(494,812)</u>	<u>216,222</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Training Hall Fund	244,407	-	(5,684)	-	238,723
AAI Fund	26,394	48,219	(48,701)	-	25,912
National Lottery Charities Board Fund	264,350	-	(8,261)	-	256,089
Assistance Dogs Fund	-	123,676	(123,676)	-	-
Dog and Puppy Sponsorship	83,034	331,349	(393,883)	(13,000)	7,500
Family Dog	-	35,930	(35,930)	-	-
IT Fund	-	-	-	13,000	13,000
Dog and Puppy Welfare Suite	100,000	-	-	-	100,000
Regional Support	109,721	145,446	(147,801)	-	107,366
	<u>827,906</u>	<u>684,620</u>	<u>(763,936)</u>	<u>-</u>	<u>748,590</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

21 Restricted funds

(Continued)

The Training Hall Fund has been set up to raise money to improve training facilities. This was transferred to unrestricted funds in the year.

The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.

The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry our necessary improvements. This was transferred to unrestricted funds in the year.

The Assistance Dog Fund, previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled adults and children. The Fund has been expended to include the training of assistance dogs for children with autism.

The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.

Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

The IT Fund has been established as the condition of the gift is to be used to enhance the digital capacity of our operations.

Dog and Puppy Welfare Suite was established regarding funds put towards our kennel day block.

The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Designated funds	1,395,637	-	-	(1,395,637)	-	-
General funds	3,811,637	4,572,762	(3,686,848)	1,890,449	68,154	6,656,154
	<u>5,207,274</u>	<u>4,572,762</u>	<u>(3,686,848)</u>	<u>494,812</u>	<u>68,154</u>	<u>6,656,154</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Designated funds	995,553	-	(89,917)	490,000	-	1,395,636
General funds	3,982,400	3,032,804	(2,790,898)	(490,000)	77,332	3,811,638
	<u>4,977,953</u>	<u>3,032,804</u>	<u>(2,880,815)</u>	<u>-</u>	<u>77,332</u>	<u>5,207,274</u>

The designated funds were transferred in full to general unrestricted funds at the end of the year.

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,635,755	-	1,635,755
Investments	1,396,349	-	1,396,349
Current assets/(liabilities)	3,624,050	216,222	3,840,272
	<u>6,656,154</u>	<u>216,222</u>	<u>6,872,376</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,164,086	507,812	1,671,898
Investments	1,306,580	-	1,306,580
Current assets/(liabilities)	2,736,608	240,778	2,977,386
	<u>5,207,274</u>	<u>748,590</u>	<u>5,955,864</u>



DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

24 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	80,048	104,488
Between two and five years	53,403	95,196
	<u>133,451</u>	<u>199,684</u>

25 Related party transactions

Other than the Trustee expenses disclosed in note 11, there were no other disclosable related party transactions during the year (2023: none).

26 Cash generated from operations

	2024 £	2023 £
Surplus for the year	916,512	150,005
Adjustments for:		
Investment income recognised in statement of financial activities	(104,845)	(67,771)
Fair value gains and losses on investments	(68,154)	(77,332)
Depreciation and impairment of tangible fixed assets	134,176	126,961
Movements in working capital:		
(Increase) in stocks	(448)	(2,343)
(Increase)/decrease in debtors	(529,152)	522
Increase/(decrease) in creditors	95,333	(4,108)
Cash generated from operations	<u>443,422</u>	<u>125,934</u>

27 Analysis of changes in net funds

The charitable company had no material debt during the year.

www.dogsforgood.org

info@dogsforgood.org



For making life possible

Dogs for Good
The Frances Hay Centre
Blacklocks Hill
Banbury
OX17 2BS

Ellacotts Audit Services Limited
Chartered Accountants and Statutory Auditors
Countrywide House
23 West Bar
Banbury
Oxfordshire
OX16 9SA

Dear Sirs

DOGS FOR GOOD

COMPANY NUMBER: 4416149
CHARITY NUMBER (ENGLAND & WALES): 1092960
CHARITY NUMBER (SCOTLAND): SC039828

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 December 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006, Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission and The Office of the Scottish Charity Regulator.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 Uncorrected misstatements identified are not material individually or in total and as such we do not require them to be processed in the financial statements.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

- 9 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

- 13 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Data protection Act

- 15 We confirm that the charitable company complied with the statutory requirements of the Data Protection Act during the year.

Laws and regulations

- 16 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 17 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 18 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 19 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

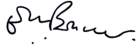
- 20 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

On behalf of the board of trustees



.....
CEO 10/6/2025 | 17:26 BST

Date



.....
Trustee 10/6/2025 | 13:29 BST

Date

Ellacotts Audit Services Ltd
Countrywide House
23 West Bar
Banbury
Oxfordshire
England
OX16 9SA

Dear Sirs

Dogs for Good
In relation to the audit for year ended 31 December 2024

In the box below, please list any significant post balance sheet events of which we are not already aware. If there are none, please write "none":

None

Yours faithfully



.....

Signed on behalf of the board of trustees

10/6/2025 | 13:29 BST
Date

DOGS FOR GOOD

England & Wales - Charity number 1092960

Accounts



**LIFE CHANGING
DEVOTION**

Annual Report & Financial Statements

for the year ended 31 December 2023

Making life changing differences to people with disabilities through a trained dog

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Our Foundations

- 1. Our Belief** **We believe dogs and the bond we share with them can help us live happier, healthier lives**
- 2. Our Purpose** **To advance the boundless possibilities of what a connection between people and dogs can enable – in making everyday life fuller, healthier and happier for everyone involved**
- 3. Our Promise** **We seek to understand
We respect all needs
We make positive connections**

Our Strategy to 2028

- 1. Our Ambition**
This is the practical change we will deliver → By 2028 we will be supporting 4,000 people each year through our work
- 2. Our Impact Goals**
These are the associated changes that will be brought about by our work and which describe why it is important → We are **improving the quality of life** for people and dogs
→ We are increasing **understanding of the value of connection** with a dog
→ We are creating a **more inclusive society**
- 3. Our Strategic Aims**
These are our priorities for change to deliver our Ambition and Impact Goals → We will build a community-based model of both delivering our services and providing well prepared and trained dogs that is flexible to local needs
→ We will develop a training, education and advocacy approach that supports our people to deliver our objectives and supports people outside the organisation to engage with dogs effectively and with respect for their welfare

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

FROM THE CHAIR OF THE BOARD OF TRUSTEES

I first joined the board of trustees at Dogs for Good five years ago. What struck me then was the dedication and skill of the team, and the sheer innovative brilliance of the work they were doing to connect people and dogs. It also felt like a family from day one. None of those things have changed.

This year, following the sad loss of John Farrell, I was invited to take over the role of chair of the board of trustees. John's are big shoes to fill, and I am honoured to be able to offer the charity some continuity at this time, and excited at the prospect of playing a part in its future plans.

The strategy put together by Ed and the team this year sets a new direction for us, while building on strong foundations we already have. The recent generous grant we have received is testament to the power of that vision, and shows that people are ready and willing to invest in our future.

Over the past five years, I have watched the charity grow, constantly adapting to evolving needs of the people we support to offer a truly person-centered approach that treats every person – and every dog – as an individual. I have also seen us raise our profile to become one of the leading lights in our field, setting a standard for others to follow.

Everyone involved in Dogs for Good should feel proud of the work they are doing and the positive contribution they are making. I look forward to seeing us go from strength to strength.

Annabelle Charman
Chair of Trustees

A TRIBUTE TO JOHN FARRELL

John Farrell, former chair of our trustee board, sadly passed away in late 2023. John was appointed to the board in 2015, and became chair in 2018. Known for his leadership, expertise and sense of fun, his energy and passion for the charity was a huge inspiration to the board, staff and volunteers. A powerful advocate for Dogs for Good, John truly understood the difference dogs can bring to people's lives. He will be much missed.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

FROM THE CEO

My first full year at Dogs for Good has been all about taking stock – and looking ahead. It has been a year of talking but more importantly listening – to colleagues, people we support, volunteers and supporters – as they shared their insights and ideas about our future direction.

What is clear to me is that there is huge potential for us to do more, and huge will and energy among the Dogs for Good team to turn that potential into reality. The result of this talking and listening is a new strategy which I believe captures that energy and ambition and creates a framework to guide us in the years to come.

As we move into 2024, one of our first priorities is to develop our new community hub model. As you read this report, you will find many examples of the ways we are already broadening out our person-centred approach to community level, engaging with local groups and organisations to understand their needs, and strengthening our volunteer network. Thanks to the generosity of a new donor, we hope to have established our first hub before the end of the year.

As part of our review of our existing operations, we have also identified a number of areas where we need to boost capacity, including fundraising. This is essential to support the delivery of our ambitious plans, including the redevelopment of our site here in Banbury. All of this will put us in a stronger position to deliver on our long-term goal of more than tripling the number of people we impact through our work.

In embracing change though, it is also important to reflect on the many, many things that we are already doing so well, as powerfully demonstrated by the stories in this report and the quotes from just a few of the people whose lives we have touched. I am continually amazed by what we are able to achieve by connecting people with dogs.

Our team is making a positive difference to people's lives every day, and I would like to thank every one of them for their contribution, as well as of course our generous donors and supporters who make our work possible.

Ed Bracher
CEO

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

OUR PROMISE

In 2023, our staff and volunteers collaborated to produce Our Promise, a commitment to make Dogs for Good a great place to work and volunteer. Our Promise is unique to Dogs for Good and reflects our commitment to the health and wellbeing of both the people we support and our dogs.

This is Our Promise

To our community, to the people we support and to the dogs we work with:-

We will:-

Seek to understand

We see each other, every person and dog we work with as an individual.

Respect all needs

We listen and see the needs of each person and every dog to give the best and most informed outcomes.

Make positive connections

Everyone has a part to play in building positive connections to make life feel possible.

Impact

To view the full impact of our services please go to our website www.dogsforgood.org.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

SEEK TO UNDERSTAND

Understanding is key to providing services that are truly informed by the needs of people and dogs. Our work over the past year has focused on exploring new and more flexible ways of working and looking at the potential for delivering our services at a community level.

2023 saw the start of the second year of our two-year exploratory project in Bracknell. Led by Community Dog Practitioner, Lucy Purchase, a key goal has been to build networks and develop links with individuals, groups and organisations to better understand the needs of the community and identify gaps in provision.

New funding enabled us to widen the scope to support more people to feel better connected and part of a community. Information days for local groups and organisations have also helped connect us with new audiences, including those with early onset dementia and, for the first time, children who are being home schooled.

The appointment of our new Community Engagement Officer, Hayley Ring, has highlighted the importance of building capacity for this kind of community engagement. *“That’s definitely one of the key learnings for us this year,”* says Selina Gibsone, Research & Development Manager. *“The collaboration between Lucy and Hayley has enabled us to provide strong outreach as well as effective, focused delivery.”*

Blended Interventions

Another key learning has been around the benefits of mixing Animal Assisted Interventions (AAI) structured sessions, typically one to one or with a group, with measurable outcomes, with more open ended, informal Animal Assisted Activities (AAA). *“The two ways of working really complement each other,”* says Selina.

“AAA are really effective at increasing engagement and having a positive impact and they can also help us identify individuals that might benefit from a more focussed AAI. Similarly, if a client has achieved their goals through structured sessions and want to stay connected with us, there’s now the option for them to get involved with AAA such as wellbeing walks or dog bingo.”

Having the same team delivering both AAI and AAA also helps provide continuity for service users and builds stronger engagement with both potential clients and health professionals. Dogs for Good volunteers are also helping support activities across different parts of the country, reinforcing our links with the communities around us.

“The whole aim is to go into a community, and rather than telling them what we can offer, asking them what they want from us. Then we can tailor our services to those needs.” Says Selina.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Supporting Young People: Working with Oxfordshire CAMHS

This year, we were approached by Oxfordshire Child and Adolescent Mental Health Services (CAMHS) to run interventions and activities with young people in a CAMHS in-patient ward. We ran two sessions per week during the six-week summer holiday, with further follow ups during the remaining months of the year.

Now the CAMHS team have secured funding to help support a further six-month project with us, focusing on how dogs can help increase engagement and support learning in a classroom environment. CAMHS is also working to create a framework for formal evaluation. *“It’s been really successful,”* says Selina. *“We’ve already had other CAMHS teams contacting us about doing something similar. It’s been a really effective way of showing people the range of what we can offer.”*

RESPECT ALL NEEDS

We take time to understand the needs of every person and every dog we work with, enabling each individual to overcome challenges and reach their goals and finding the right role for each dog to flourish.

Creating a single point of entry to our services is a significant step forward in terms of helping us towards our goal of ensuring that the needs of the people we support and the dogs we work with always come first. This year, we trialled a new approach, where people coming to us start by completing a form that tells us about their needs and the kind of support they are looking for.

In some cases, the outcome is different from what they may have envisaged. *“Last year we had a family who completed a focused community dog intervention, with the intention of having an assistance dog,”* says Services Manager, Kelly Jennings. *“In the end they realised a well-trained companion dog would better meet their needs and chose to go down the family dog route. For us that’s a really good indication that this new approach is working. Rather than putting people in a box, we’re working together with them to find out what their needs may be, and which of our services might be most appropriate.”*

Alongside this, Instructors have been working with people waiting for an assistance dog running education and handling sessions to help them improve their skills and fully understand the impact a dog is going to have on their lives prior to them being matched. *“It’s a win-win,”* says Kelly. *“People are getting the right support and by targeting assistance dog resources where they are really needed, we can reduce waiting times too.”*

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Our Family Dog service continues to flourish. In May, we reached a milestone, having supported 2000 families with an autistic child since the service was launched in 2011. Our plan now is to extend the scheme to support people living with a physical disability. *“It’s logical that we use our expertise to help more families by enabling them to unlock the great potential that a companion dog could bring to their family,”* says Kelly. *“Again, it will help us to support more families who we’re not currently able to reach.”*

Dementia Dog

In Scotland, our Dementia Dog project, run in partnership with Alzheimer Scotland, marked its tenth anniversary. This year, the project has also been exploring ways to better meet the needs of people and dogs through flexible, innovative approaches to delivery.

“This is the first year since the Covid-19 pandemic that we’ve been able to provide our full range of services again,” says Fiona Corner, Head of Innovation and Development at Alzheimer Scotland. *“Taking on a second Community Dog Handler has really helped to boost our capacity and ensure we can meet demand.”*

This year saw the delivery of four weekly group AAI sessions in partnership with Dementia Friendly Dunblane. Our handler Natashya Sheppard, along with canine sidekick Sandy, supported a movement class aimed at improving balance, motor skills and mobility, providing encouragement and motivation for those taking part. *“The outcomes included better balance and mobility and increased confidence and physical strength, as well as the positive impact of interacting with a group.”* Says Fiona. *“This is definitely something we will look to be involved with again.”*

Celebrating 10 years of Dementia Dog

Our Dementia Dog project marked its tenth anniversary with an event at the V&A Dundee in June. People we support and their families, supporters, funders, staff and volunteers gathered to celebrate the initiative. *“I wanted everyone that came to go away feeling they’d learned something new about Dementia Dog,”* says Fiona. *“So we put the voices of those who’ve benefited most front and centre. We showed an incredibly powerful video featuring our pioneer families – the first cohort to work with us back in 2013 – and we had a speech from the Glasgow School of Art student, now a distinguished designer, who first came up with the idea. The whole day was one of the highlights of my career, and so emotional – I think everyone in the room was in tears at some point! It was such a powerful thing to reflect on what we’ve achieved so far and the strength and commitment of the community we’ve built and of course to look ahead to what we can do in the future.”*

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

MAKING POSITIVE CONNECTIONS

Positive connections are the building blocks of an enabling, mutually supportive community. When we talk about connections, we mean between our colleagues, the people we support, our volunteers and of course our dogs – all of whom come together to make up the Dogs for Good family.

Volunteers have always made a major contribution to the work of the charity and this year is no exception. It is notable that volunteers played a key role in helping to develop our new strategy and promise, the pillars of which provide the structure for this report. A new volunteer agreement is now in place too, setting our commitments and expectations from both sides.

Thanks to a recruitment push that encompassed social media as well as in-person events such as pop-up café sessions where potential volunteers could find out more about Dogs for Good, volunteer numbers now stand at more than 650. In Scotland, volunteer numbers trebled, a boost in capacity that has among other things supported the reintroduction of our popular Dog Day events for the first time since the pandemic.

Increased capacity is also opening up opportunities for volunteers to take on different roles. *“As well as boosting our numbers of puppy boarders and socialisers, we’ve got people working to provide practical and logistical support for events,”* says Jamie Macdonald, who took up the post of Head of Volunteering in July. *We also now have a six-strong volunteer reception team welcoming visitors to our site in Banbury.”* We have also provided additional education sessions for our puppy and dog volunteers to help them deepen their understanding of the dogs they are caring for and help provide consistency in their training.

Assistance dogs creating connections

Our assistance dog service is also key to creating connections. This year, we were delighted to welcome three new Trainers and two new Instructors, bringing them up to full capacity enabling us to increase our target number of qualified dogs to 45 in 2024.

Our Quality of Life (QoL) survey, run in conjunction with the University of York, was started in 2017, providing us with important insights into the impact of assistance dog partnerships. Surveys are sent out to assistance dog users before they are partnered with a dog and then again after six months, twelve months and then two and three years. Where other studies focused on the functional and practical impact, the QoL survey takes a broader view.

“Families report that the presence of the dog brings calmness to the home and creates more opportunities for everyone to be active,” says Selina Gibsone, Research & Development Manager. *“Being able to understand the impact of dogs not just in terms of practical support, but also mental wellbeing, increased opportunities and more social interactions is really important to us, as well as highlighting points where we may be able to provide more support.”*

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2023

In Scotland, a new activity dog – former assistance dog whose “official” caring role has come to an end – has joined the team. *“It’s about being able to extend people’s journey with Dogs for Good,”* says Fiona Corner, *“and maintaining that connection with them and the dog, even after the circumstances that originally brought them to us have changed. It’s good for them and It’s great for us to be able to benefit from their lived experience as a carer for someone with dementia.”*

Stronger Links

Steps are also being taken to build stronger links with and within the volunteer community. Following 2022’s volunteer-led engagement workshop, we drew up a list of practical measures to provide better support. Key achievements to date include expanding our online Volunteer Hub to include a dedicated section for temporary boarders, sending out a monthly newsletter and running a bi-monthly Volunteer Voices session online. We also carried out a skills audit, with a view to further broadening opportunities for volunteers to contribute in the future. Results will be available in early 2024.

In Scotland, a gathering event in November provided an opportunity for people to connect and, again, for Fiona and the team to gather useful input on how we better support volunteers. A particular focus has been on assessment and training. *“We want to make sure all dogs and owners are getting the support they need to feel confident going out and presenting fundraising and in the case of our activity dogs, delivering therapeutic sessions.”* Fiona says.

The team in Scotland has been developing connections with the broader community too, delivering two further webinars for canine professionals, including representatives from a local dog rescue centre. *“If we’re encouraging people to get their own dog, we felt we should also be doing something to ensure that the community out there is a supportive one by raising awareness of what dogs can bring to people with dementia,”* says Fiona. *“There’s been so much interest, we’re now looking to develop tailored sessions from specific organisations.”*

Awards recognise volunteers

This year saw the launch of the first ever Dogs for Good National Excellence Awards, designed to recognise and reward our volunteers. Katy Naylor, who has worked with us since 2017, won the Community Impact Volunteer of the Year award. *“I was really humbled and overwhelmed to win,”* she says. *“There are so many incredible volunteers throughout Dogs for Good and we all rely on one another to make an impact. This award is for all of us, and the impact we make collectively.”* We would also like to thank the Marsh Charitable Trust for their support and all those who helped to make the awards ceremony such a success, including our host Clare Balding.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

LOOKING AHEAD

Our new strategy sets out a framework for action over the coming years under seven pillars. Here is an overview of our plans for 2024:

Pillar 1: Hubs and Communities

Develop a hub model, so that existing and new programmes are supported by and support the local communities with which we work.

Pillar 2: Education, Learning and Development

Develop a comprehensive training and education programme for volunteers, allowing volunteers to support more of the production and service delivery; and which can be expanded to new stakeholders.

Pillar 3: National Centre of Excellence

Continue to develop Banbury as a National Centre of Excellence.

Pillar 4: People and Dogs

Deliver a comprehensive people and dog strategy to make Dogs for Good a fantastic place to work, volunteer or be a dog.

Pillar 5: Impact and Insight

Develop our gathering, understanding and use of insight and impact data to guide our work and development.

Pillar 6: Expertise and Advocacy

Become known advocates and experts in the value and mechanism for human dog interaction in the wider sense.

Pillar 7: Infrastructure and Resources

Ensure sustainability of our business processes and finances.

2024 in Numbers

By the end of the year we aim to:

- Deliver 45 new partnerships
- Welcome 300 attendees to family dog workshops
- Work with 250 community dog clients

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

MAKING EVERY DAY EXTRAORDINARY

Freedoms regained, lives reclaimed: here is just a small selection of stories showcasing the positive impact dogs have had on people's lives this year.

Kelsi and Sherlock

"Sherlock is gregarious and friendly and has helped me make friends and form relationships where people accept me for who I am. He's helped me accept myself and my disability. He helps me go out and tackle the world."

Jemima and Albert

"Because Albert can support me on my commute and during my working day, I felt confident to apply for the job I wanted, not the job I felt I had to have because of my disability."

Elsa's mum, Claire

"Our cockerpoo, Minnie, accepts Elsa for who she is, doesn't 'see' autism and doesn't judge. She just loves Elsa."

Alison, mum and Family Dog workshop participant.

"The moment Harvey came into our daughter's life things started to change, not just for her, but the whole family."

John, volunteer breedstock holder

"Being a volunteer with Dogs for Good is not just about making life possible for the people the charity supports, it's about the impact these incredible dogs have on everyone who meets them."

Pearl, volunteer puppy socialiser

"Spending time with dogs is just joyful for me, but I don't think it matters what age or ability you have, dogs can change things."

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Financial Review

There was an increase in voluntary income of 14% to £3,644,225 in 2023. Our expenditure marginally decreased to £3,644,751 (£3,651,698 in 2022). There was a positive movement in funds of £150,005 in 2023 (outflow £622,221 in 2022).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall increase in the value of investments held at the end of 2023 was 8.2%.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity's needs.

Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should be between 9 to 12 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. It is the policy of the trustees to invest in further charitable activity when reserves are consistently beyond these levels, as long as there are no wider adverse economic concerns.

As at 31 December 2023, reserves in the charity's unrestricted funds were £5,207,274 of which £3,553,188 were free reserves. Free reserves are reserves which do not include restricted funds or designated funds including freehold property. This represents 10 months (2022: 12 months), based on projected gross revenue expenditure for the forthcoming year. Total funds at the reporting date were £5,955,864 (2022: £5,805,859).

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

FUNDRAISING

Our approach to fundraising

All the charity's fundraising is carried out by charity staff and volunteers. Volunteers operate under the careful guidance of staff. The charity does not carry out telephone, door-to-door fundraising or utilise consultants to carry out fundraising on the charity's behalf.

The charity operates to the Code of Fundraising Practice as applied by the Fundraising Regulator. Dogs for Good is registered with the Fundraising Regulator.

The charity had no compliance issues in 2023 in terms of meeting the Code of Fundraising Practice.

The charity supports its fundraising volunteers through induction sessions, training and ongoing support. A team within the Fundraising Department is dedicated to supporting volunteers and ensuring that their fundraising activities are compliant with the Fundraising Code of Practice. The charity does not use external fundraisers or commercial participators.

The charity did not receive any complaints regarding fundraising in 2023.

Our Supporter Promise

It is our responsibility to ensure we are using our resources as effectively as possible. That's why we make this promise to you.

We are passionate about our work, the people we help and the way we train our dogs. We tell their stories in a positive and respectful way to help share how we make a difference. We are proud of the relationship we have with our supporters. We have always been and will always be clear and honest with you. Our relationship with you, our supporters, is critical to the work we do and we are truly grateful for your support.

Our values are at the heart of how we operate.

How your gift to us is used

Everything we do is driven by our desire to give appropriate help to as many people as we can. Every donation, sponsorship or legacy is put to good use as effectively as possible. We do not receive any government funding, so raising funds is essential to do the work we do. The money you give us goes to training our dogs and developing our services.

How we fundraise

We think carefully about the types of fundraising we do, how much we ask of our supporters or those that fundraise on our behalf and we do not use aggressive fundraising techniques – this is no doubt why so many supporters have remained loyal to the charity for years and why so many people also volunteer with us.

Please note that we do not undertake any cold-calling fundraising activities – either via the phone or door-to-door.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

How we use your details

We are proud of our work and want to tell you about it and hope you will tell your friends and family too. We will try to understand the best ways to communicate with you but you will always have the choice to unsubscribe from our communications, update your details or choose a different channel.

We do not pass our supporters' details onto any third parties and treat with absolute care any information we are given. We are used to working with vulnerable people and are extremely diligent about any donations from people we consider to be vulnerable.

We encourage our supporters to allow us to gift aid any donations as that gives our charity more money without costing you anymore.

We are approachable and friendly so if you do have a query please get in touch. We rarely receive complaints but if we do, we have a system of logging and recording them so we can learn and improve.

OUR PARTNERS AND SUPPORTERS

We are grateful for all the support we receive through donations, fundraising and legacies. With special mention to the following companies and charitable trusts who supported us in 2023.

- More Than Insurance
- Pets Foundation
- Ceva Santa Animale
- Škoda UK
- The Harry and Mary Foundation
- Wheelwrights' Charity
- Hodge Foundation



DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, at least one member of the board of trustees must be a beneficiary of the charity.

Organisation

The board of trustees oversees the work of the charity and meets a minimum of four times a year. The Chief Executive is responsible for the day-to-day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Operations, Director of Finance and Director of Income Generation, meets regularly to review the strategic plan, the external environment and the services the charity provides.

The Governance Sub-committee is active in reviewing all governance issues on an ongoing basis and regularly reports back to the full trustee body.

The Finance Sub-committee is active in reviewing financial process, reporting and risk on an ongoing basis and regularly reports back to the full trustee body.

Related parties and co-operation with other organisations

Any connection between a trustee or senior manager with a third party contractor must be disclosed to the full board of trustees. Details of commercial contracts are approved by the trustees. Any potential conflicts are identified, noted and managed.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration for their role as a trustee during the year.

Remuneration for the Chief Executive and senior staff is reviewed by the trustees, benchmarking the pay of senior managers against pay levels in other charities of similar size and complexity.

Our pay policy for all staff is to pay at rates that are competitive within the sector bearing in mind affordability. Due to the rise in the cost of living during 2023, most staff received a pay review in January and September as well as a one-off payment in September.

Risk management

The trustees implement a risk management strategy which comprises:

- frequent monitoring of the principal risks and uncertainties that the charity faces documented in the risk register.
- the establishment of policies, systems and procedures to mitigate those risks.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2023

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Auditors

Ellacotts Audit Services Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



Annabelle Charman (Chair)

Date: 15/5/2024 | 17:01 BST

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

Opinion

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

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

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 16 and 17, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omissions or misrepresentation.

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also perform the following procedures:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Charlotte Toemaes

Charlotte Toemaes BSc FCA (Senior Statutory Auditor)
For and on behalf of Ellacotts Audit Services Limited
Chartered Accountants & Statutory Auditor
Countrywide House, 23 West Bar, Banbury
Oxfordshire, OX16 9SA

Date: 15/5/2024 | 17:34 BST

DOGS FOR GOODSTATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations and legacies	1	2,959,605	684,620	3,644,225	3,195,637
Charitable activities	2	575	-	575	750
Other trading activities	3	4,853	-	4,853	9,046
Investment income	4	67,771	-	67,771	31,347
Total incoming resources		3,032,804	684,620	3,717,424	3,236,780
Expenditure					
Costs of raising funds	5	873,287	-	873,287	922,853
Charitable activities	6	1,997,508	763,936	2,761,444	2,718,269
Investment management fees		10,020	-	10,020	10,576
Total resources expended		2,880,815	763,936	3,644,751	3,651,698
Net gains/(losses) on investments	13	77,332	-	77,332	(207,303)
Net deficit and net movement in funds for the year		229,321	(79,316)	150,005	(622,221)
Reconciliation of funds:					
Funds at start of year		4,977,953	827,906	5,805,859	6,428,080
Total funds at end of year		5,207,274	748,590	5,955,864	5,805,859

There were no recognised gains or losses other than the surplus for the financial year. All income and expenditure derives from continuing activities.

DOGS FOR GOODBALANCE SHEET
as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	12	1,671,898	1,745,727
Investments	13	1,306,580	1,207,342
		<u>2,978,478</u>	<u>2,953,069</u>
Current assets			
Stock	14	5,276	2,933
Debtors	15	198,743	199,265
Cash at bank and in hand		2,932,107	2,813,440
		<u>3,136,126</u>	<u>3,015,638</u>
Creditors: amounts falling due within one year	16	<u>(158,740)</u>	<u>(162,848)</u>
Net current assets		<u>2,977,386</u>	<u>2,852,790</u>
Total assets less current liabilities		5,955,864	5,805,859
Net assets	19	<u>5,955,864</u>	<u>5,805,859</u>
Restricted funds	17	748,590	827,906
Unrestricted funds	18	5,207,274	4,977,953
		<u>5,955,864</u>	<u>5,805,859</u>

Company registration number 4416149The financial statements were approved by the Board of Trustees and authorised for issue on 3rd May 2024.

Annabelle Charman
Chair

The accompanying accounting policies and notes form an integral part of these financial statements.

DOGS FOR GOODCASH FLOW STATEMENT
as at 31 December 2023

	Note	2023 £	2022 £	
Net cash inflow from operating activities	a	203,725	19,037	
Capital expenditure				
Purchase of tangible fixed assets		(53,132)	(31,078)	
Purchase of fixed asset investments		(31,927)	(27,406)	
Financing				
Increase/(decrease) in cash		118,666	(39,447)	
a. Reconciliation of changes in resources to net cash inflow from operating activities				
Net incoming/(outgoing) resources for the year		150,005	(622,221)	
Depreciation and write-off of fixed assets		126,961	128,567	
Unrealised investment gain		(77,332)	207,303	
Investment Management Fees		10,020	10,576	
(Increase)/decrease in debtors		522	318,002	
Increase/(decrease) in creditors		(4,108)	(48,605)	
Decrease/(increase) in stock		(2,343)	25,415	
Net cash inflow from operating activities		203,725	19,037	
b. Reconciliation of net cash flow to movement in net debt (note c)				
Increase/(decrease) in cash		118,666	(39,447)	
Change in net debt		118,666	(39,447)	
Net cash at 1 January 2023	c	2,813,440	2,852,887	
		2,932,106	2,813,440	
c. Analysis of changes in net debt				
	At 1 January 2023	Cash flows	Other changes	At 31 December 2023
	£	£	£	£
Cash at bank and in hand	2,813,440	118,666	-	2,932,106
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	2,813,440	118,666	-	2,932,106

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The charity 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 note(s).

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

GOING CONCERN

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Material legacies which have been notified but not recognised as incoming resources in the SOFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

RESOURCES EXPENDED

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds.
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog.
- other expenditure represents those items not falling into any other heading.

DOGS FOR GOOD**PRINCIPAL ACCOUNTING POLICIES**

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

FUND ACCOUNTING

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

CAPITALISATION OF TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold Buildings	50 years straight line
Motor Vehicles	25% straight line
Equipment	15% reducing balance, 5, 7 and 10 years straight line
Computer Equipment	3 years straight line

INVESTMENTS

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statements of financial activities.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

STOCK

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale and the value of dog food.

LIABILITIES

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution schemes

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

LEASED ASSETS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the SOFA so as to produce a consistent periodic rate of charge on the net obligation outstanding at each period.

All other leases are regarded as operating leases and the payments made for them are charged to the statement of financial activities on a straight line basis over the lease term.

TAXATION

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**1 Income from donations and legacies**

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2023 £	Total 2022 £
Donations and gifts	1,286,713	594,620	-	1,881,333	1,575,654
Legacies	1,672,892	90,000	-	1,762,892	1,619,983
Total voluntary income	2,959,605	684,620	-	3,644,225	3,195,637

The income from donations and legacies was £3,644,225 (2022: £3,195,637) of which £3,049,605 was unrestricted (2022: £2,443,556) and £684,620 restricted (2022: £752,081)

	2023 £	2022 £
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Legacies

The following material legacies have been recognised as income in the year:

A Mallard	100,000	-
Ms A Kelly	39,426	-
Ms C White	267,432	-
C Bennett	70,000	-
D Bevan	43,512	-
D Bruce	76,124	-
Ms E Allen	50,000	-
G Lawes	57,766	-
H Graham	240,342	-
Ms J Vessey	66,604	-
Ms D Weaire	125,000	170,000
Ms J Wood	65,671	-
Ms L C Dale	90,000	-
Ms M Scott	28,249	-
Ms P White	100,000	40,000
P T Bridgman	34,682	-
Ms S Thompson	58,000	180,000
S Walker	30,338	-
A Meggs	-	73,000
A Tolley	-	69,000
Ms B Hawden	-	42,962
Ms B Bright	-	40,030
Ms B Bytheway	-	42,154
Ms C Palmer	-	54,316
Ms J Reeves	-	88,244
F M Davies	-	136,218
Ms J Watts	-	27,081
Ms L Blyth	-	43,418
Ms M De Saulles	-	70,000
Ms P Ansell	-	56,146

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Legacies (continued)**

	2023	2022
	£	£
Ms M Lee	-	31,652
Ms M Haddock	-	81,824
Ms M Davies	-	32,946
R Blood	-	33,909
Ms S Lamb	-	55,000
Other legacies received	219,746	252,083
	<u>1,762,892</u>	<u>1,619,983</u>

One legacy received during the year was classified as restricted totalling £90,000, the remaining legacies were classified as unrestricted. There are some legacies of which the charity has been notified at 31 December 2023 for which the amounts cannot be fully ascertained. The financial statements include payments received on account but not any estimated for the future amounts receivable. There is estimated to be in excess of £171,000 of residuary legacies due at the year end.

2 CHARITABLE ACTIVITIES

	2023	2022
	£	£
Qualification fees	575	750
	<u>575</u>	<u>750</u>

All qualification fees are classified as unrestricted.

3 OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Income from ancillary trading	4,853	9,046
Cost of merchandise	(5,950)	(5,078)
	<u>(1,097)</u>	<u>3,967</u>

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**4 INVESTMENT INCOME**

	2023	2022
	£	£
Bank deposits	35,844	3,941
Share dividends	31,927	27,406
	67,771	31,347

All investments are held in the United Kingdom.
All Investment income is classified as unrestricted.

5 COSTS OF RAISING FUNDS

	2023	2022
	£	£
Staff salaries and pensions	479,741	472,540
Other fundraising expenses:		
Donor recruitment, retention and communication	84,442	179,193
Digital	36,943	20,954
Digital Strategy Development	36,428	62,637
Shows and events	53,548	7,471
Travel	1,933	1,817
Administrative expenses	78,375	73,837
Support costs (note 8)	95,927	99,326
Cost of merchandise	5,950	5,078
	873,287	922,853

All fundraising expenditure is unrestricted.

6 CHARITABLE ACTIVITIES

	Direct Costs	Indirect Costs	2023	2022
	£	£	£	£
Provision of services:				
Client Services	1,163,929	136,268	1,300,197	1,279,098
Canine Services	1,228,190	143,790	1,371,980	1,351,720
Strategy & Development	79,911	9,356	89,267	87,450
	2,472,030	289,414	2,791,444	2,718,269

Expenditure on charitable activities was £2,791,444 (2022: £2,718,269) of which £763,936 was restricted (2022: £644,968).

Governance costs are included in charitable activities.

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Comparative note 6**

	Direct Costs	Indirect Costs	2022
	£	£	£
Provision of services:			
Client Services	1,142,541	136,557	1,279,098
Canine Services	1,207,410	144,311	1,351,721
Strategy & Development	78,114	9,336	87,450
	<u>2,428,065</u>	<u>290,204</u>	<u>2,718,269</u>

“Canine services” includes all of the work and resource allocated to breed, socialise, train, support and manage the welfare of our dogs through their life, ensuring that they are happy, healthy dogs that deliver impact for our clients.

“Client services” is all the work we do to understand, support and work with the people we support to ensure they get the service best suited to them and the back up to ensure long term benefit.

7 GOVERNANCE COSTS

	Unrestricted	Total	Total
	£	2023	2022
		£	£
Staff salaries and pensions	97,933	97,933	96,611
Establishment expenses	5,055	5,055	4,844
Office expenses	976	976	894
Travel and subsistence	1,101	1,101	1,709
Professional Fees:			
Accountancy and audit	11,060	11,060	10,600
	<u>116,125</u>	<u>116,125</u>	<u>114,658</u>

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**8 ALLOCATION OF SUPPORT COSTS AND OVERHEADS**

The breakdown of support costs and how these were allocated is shown in the table below. Support costs are allocated on a basis consistent with the use of the resources, e.g. staff costs by the time spent and other costs by their usage.

	Costs of generating voluntary income	Charitable activities: Training	Governance costs	Total 2023
	£	£	£	£
Accountancy and audit	-	-	11,060	11,060
Staff costs	67,001	130,255	97,933	295,189
Establishment costs	8,081	12,304	5,055	25,440
Office expenses	12,381	18,670	976	32,027
Subsistence and recruitment	2,116	3,171	1,101	6,388
Depreciation	6,348	8,887	-	15,235
Total	95,927	173,287	116,125	385,339
	Note 5		Note 7	

Comparative note 8

	Costs of generating voluntary income	Charitable activities: Training	Governance costs	Total 2022
	£	£	£	£
Accountancy and audit	-	-	10,600	10,600
Staff costs	67,298	129,963	96,611	293,872
Establishment costs	7,646	10,604	4,844	23,094
Office expenses	15,814	22,770	894	39,478
Travel and subsistence	2,140	3,210	1,709	7,059
Depreciation	6,428	9,000	-	15,428
Total	99,326	175,547	114,658	389,531

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**9 TOTAL RESOURCES EXPENDED**

	2023	2022
	£	£
Total resources expended include:		
Auditors' remuneration		
Audit services	10,500	10,000
Depreciation and amortisation:		
Tangible fixed assets	126,961	128,567
Pensions costs	141,370	134,803
Operating lease rentals:		
Hire of motor vehicles	122,013	119,326
Other equipment	5,715	1,983
Land and property	5,523	6,204

10 EMPLOYEES

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	1,866,041	1,806,665
Social security costs	170,752	176,678
Pension costs	141,370	134,803
	2,178,163	2,118,146
Other costs	39,027	44,363
	2,217,190	2,162,509

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Operations and Director of Income Generation. The total employee benefits of the key management personnel of the charity were £300,785 (2022: £268,210).

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023

The average monthly head count was 66 staff (2022: 64) and the average monthly number of full-time equivalent employees during the year was as follows:

	2023	2022
	Number	Number
Charitable activities	51	49
Fundraising	12	12
Governance	3	3
	66	64

During the course of the year one employee (2022: one employees) received remuneration in the range of £70,000 - £80,000, and three employees (2022: two employees) received remuneration in the range £60,000 - £70,000.

Two employees received severance payments during the year (2022: two) totalling £5,348 (2022: £4,648).

11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

No trustees received remuneration in the year directly from the charity for work directly under a commercial contract (2022: £nil).

There were no expense reimbursements paid to trustees in 2023 (2022: nil).

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**12 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	2023 Total £
Cost			
At 1 January 2023	2,053,945	775,941	2,829,886
Additions	-	53,132	53,132
At 31 December 2023	<u>2,053,945</u>	<u>829,073</u>	<u>2,883,018</u>
Depreciation			
At 1 January 2023	635,919	448,240	1,084,159
Provided in the year	40,854	86,107	126,961
At 31 December 2023	<u>676,773</u>	<u>534,347</u>	<u>1,211,120</u>
Net book value at 31 December 2023	<u>1,377,172</u>	<u>294,726</u>	<u>1,671,898</u>
Net book value at 31 December 2022	<u>1,418,026</u>	<u>327,701</u>	<u>1,745,727</u>

All tangible fixed assets were used for charitable purposes.

13 INVESTMENTS

	2023 £	2022 £
An analysis of investments is as follows:		
COIF Charity Funds	23,287	20,694
Charities Aid Foundation	174,672	152,010
Fixed Interest	228,903	154,741
UK Equities	251,553	253,319
Overseas Equities	455,833	424,780
Property	56,072	65,352
Alternatives	56,385	93,118
Multi Asset	27,337	34,214
Cash	32,538	9,114
Total listed investments	<u>1,306,580</u>	<u>1,207,342</u>

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Listed Investments**

	2023	2022
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2023	1,207,342	1,397,815
Additions	171,168	64,235
Disposals	(149,262)	(47,405)
Net gain/(loss) on revaluation	77,332	(207,303)
Valuation as at 31 December 2023	<u>1,306,580</u>	<u>1,207,342</u>

If the investments had not been re-valued, they would have been included on the historical costs basis at the following amounts:

	Close Brothers	COIF Charity Fund	Charities Aid Foundation	Total
	£	£	£	£
Cost				
At 1 January 2023	1,070,093	4,100	89,229	1,163,422
Additions	27,068	-	4,859	31,927
At 31 December 2023	<u>1,097,161</u>	<u>4,100</u>	<u>94,088</u>	<u>1,195,349</u>

14 STOCK

	2023	2022
	£	£
Stock	<u>5,276</u>	<u>2,933</u>

15 DEBTORS

	2023	2022
	£	£
Prepayments	149,960	143,841
Accrued income	28,783	54,424
Other debtors	20,000	1,000
	<u>198,743</u>	<u>199,265</u>

Accrued income includes £6,612 legacy income (2022: £29,864).

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	75,210	101,994
Accruals	40,245	24,218
Other taxation and social security	43,285	36,636
	158,740	162,848

17 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2023	244,407	26,394	264,350	-	292,755	827,906
Donations received during the year	-	48,219	-	123,676	512,725	684,620
Expenditure	(5,684)	(48,701)	(8,261)	(123,676)	(577,614)	(763,936)
At 31 December 2023	238,723	25,912	256,089	-	227,866	748,590

COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2022	250,091	-	272,611	-	198,091	720,793
Donations received during the year	-	46,786	-	199,847	505,448	752,081
Expenditure	(5,684)	(20,392)	(8,261)	(199,847)	(410,784)	(644,968)
At 31 December 2022	244,407	26,394	264,350	-	292,755	827,906

- i The Training Hall Fund had been set up to raise money to improve training facilities.
- ii The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Restricted Funds (continued)**

- iii The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements.
- iv The Assistance Dog Fund, previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled adults and children. The Fund has been expended to include the training of assistance dogs for children with autism.

Other restricted funds:

	Dog and Puppy Sponsorship	Family Dog	IT Fund	Dog and Puppy Welfare Suite	Regional Support	Total
	£	£	£	£	£	£
At 1 January 2023	83,034	-	-	100,000	109,720	292,754
Donations received	331,349	35,930	-	-	145,446	512,725
Expenditure	(393,883)	(35,930)	-	-	(147,801)	(557,614)
Transfer between funds	(13,000)	-	13,000	-	-	-
At 31 December 2023	7,500	-	13,000	100,000	107,365	227,865

COMPARATIVE

	Dog and Puppy Sponsorship	Family Dog	IT Fund	Dog and Puppy Welfare Suite	Regional Support	Total
	£	£	£	£	£	£
At 1 January 2022	95,879	-	2,916	-	99,296	198,091
Donations received	241,416	32,709	-	100,000	131,322	505,448
Expenditure	(254,261)	(32,709)	(2,916)	-	(120,898)	(410,784)
At 31 December 2022	83,034	-	-	100,000	107,921	292,755

The other restricted funds as at 31 December 2023 are comprised of:

- i The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.
- ii Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023**Restricted funds (continued)**

- iii The IT Fund has been established as the condition of the gift is to be used to enhance the digital capacity of our operations.
- iv Dog and Puppy Welfare Suite was established regarding funds put towards our kennel day block.
- v The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.

18 UNRESTRICTED FUNDS

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2023	995,553	3,982,400	4,977,953
Incoming resources	-	3,032,804	3,032,804
Expenditure	(89,917)	(2,780,879)	(2,870,796)
Unrealised gain on investment	-	77,332	77,332
Investment Management Fees		(10,020)	(10,020)
Transfers between funds	490,000	(490,000)	-
At 31 December 2023	<u>1,395,637</u>	<u>3,811,637</u>	<u>5,207,274</u>

COMPARATIVE

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2022	1,085,470	4,621,817	5,707,287
Incoming resources	-	2,484,699	2,248,699
Expenditure	(89,917)	(2,906,237)	(2,996,154)
Unrealised Loss on investment	-	(207,303)	(207,303)
Investment Management Fees	-	(10,576)	(10,576)
At 31 December 2022	<u>995,553</u>	<u>3,982,400</u>	<u>4,977,953</u>

The Designated fund represents the net book value of the Freehold building after taking into account the National Lottery Board Fund. The building was constructed from funding from the National Lottery Board Fund, shown in restricted funds (note 17).

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023

The transfer from general funds to designated funds represents the amounts designated towards additional costs of the new strategy and digital transformation.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Tangible fixed assets	905,636	258,450	507,812	1,671,898
Investments	-	1,306,580	-	1,306,580
Current assets	490,000	2,405,348	240,778	3,136,126
Current liabilities	-	(158,740)	-	(158,740)
	1,395,636	3,811,638	748,590	5,955,864

COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Tangible fixed assets	995,553	241,417	508,757	1,745,727
Investments	-	1,207,342	-	1,207,342
Current assets	-	2,696,489	319,149	3,015,638
Current liabilities	-	(162,848)	-	(162,848)
	995,553	3,982,400	827,906	5,805,589

20 COMMITMENTS

There were capital commitments at 31 December 2023 of £nil (2022: £nil).

LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

Plant and Machinery	2023 £	2022 £
Within one year	104,488	98,816
Between two and five years	95,196	95,482
	199,684	194,298

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

21 PENSIONS

The Charity operates defined contribution pension schemes for the benefit of the employees. The assets of the schemes are administered by trustees in funds independent from those of the charity.

22 RELATED PARTY TRANSACTIONS

During the year, the charity received donations totalling £298 from trustees and related parties (2022: £240.)

One trustee benefited from an assistance dog provided by Dogs for Good.



Dogs for Good

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Telephone: 01295 252600

Info@dogsforgood.org

www.dogsforgood.org

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Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Patron

The Marquess of Hertford

Vice Patrons

Brian Blessed

Dr Roger Mugford

Peter Purves

Vice Presidents

Rosemary King

Ian Burr

Chief Executive and Company Secretary

Ed Bracher

Auditors

Ellacotts Audit Services Limited

Countrywide House

23 West Bar

Banbury, Oxfordshire

OX16 9SA

Solicitors

Shoosmiths

The XYZ Building

2 Hardman Boulevard

Manchester

M3 3A

The Board of Trustees

John Starley

Annabelle Charman (Chair)

Ginette Bryant

John Sewell-Rutter

Patricia Thompson

Ross Tiffin (left May 2023)

John Farrell (deceased October 2023)

Alice Frankum

Bankers

HSBC

47 The Square

Kenilworth

Warwickshire

CV8 1EA



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FULL MEMBER 2021

DOGS FOR GOOD

England & Wales - Charity number 1092960

Accounts



**LIFE CHANGING
DEVOTION**

Annual Report & Financial Statements

for the year ended 31 December 2022

Making life changing differences to people with disabilities through a trained dog

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2022

Our Vision

A world in which everyone and every community is able to benefit from the help of a trained dog.

Our Mission

We bring trained dogs and people together to help them overcome specific challenges and enrich and improve the lives of both.

What We Do

We train assistance dogs to help adults and children with disabilities lead more independent lives, at home and in the community.

We train and support activity and therapy dogs and their specialist handlers to work in communities and schools.

We provide training and support to families of children with autism to help them overcome specific challenges through a family dog.

We share the knowledge and expertise we have with all dog owners through our 'Good Advice' information service.

We continually explore new ways that dogs can help people.

Our Values

Quality – in all we do

We are committed to achieving high standards and advancing best practice.

Individual approach

We value and respect each person and each dog as an individual and strive to help them all fulfil their potential and to learn from them. We engage with everyone openly and honestly.

Dog wellbeing

We work to ensure the health and happiness of our dogs. We will never knowingly compromise their welfare.

Innovation

We continually develop new ways dogs can help people, through our curiosity, learning and expertise.

Collaboration

We work together and with others in teams, to advance our collective knowledge, operate more effectively, and thereby help more people.

Every pound counts

We make the most of every pound and every hour of volunteering given to us, by spending wisely, working efficiently and remaining focussed on our mission.

FROM THE CHAIR OF THE BOARD OF TRUSTEES

2022 was a year in which we built on our learnings from the Covid-19 pandemic to deliver and develop our person-centred approach. This report hopefully provides a flavour of this, highlighting some great examples of the many ways in which we have improved people's lives this year and providing an insight into our plans for the year ahead.

2022 was also a year of significant change for Dogs for Good as we saw the retirement of Peter Gorbing, our Chief Executive since 1999. During his time with the charity he founded our site at Banbury, expanded our services to support clients of all ages, developed a number of different ways of delivering these and established Dogs for Good as a leading and well respected organisation in the field of animal-assisted intervention both nationally and internationally. I would like to take this opportunity to thank Peter for the massive contribution he has made to creating the Dogs for Good organisation we have today.

Peter's departure presented us with the challenge of finding a replacement to build on the strong foundations we have in place and I am delighted that Ed Bracher has now joined us as our new Chief Executive. His 17 years leading Riding for the Disabled Association has great synergy with what we are doing here and his experience and knowledge will help us to grow and develop further.

The timing of his arrival, along with that of our new Director of Income Generation, Olivia Rainford, links in with the scheduled development of our strategic plan due in the first half of 2023. Our goal is to support even more people and we will achieve this by gathering input from colleagues across the organisation, drawing on the learnings from recent years and taking the opportunity to carry out a thorough top to bottom review, ensuring our aims and ambitions are aligned with the impact we want to deliver.

One of our major strengths is our people – the fantastic, dedicated and hard-working individuals that make what we do possible. My heartfelt thanks to all who make up the Dogs for Good community:

Our staff at Banbury and around the UK, who train our dogs, work with our clients, liaise with our supporters and ensure we run effectively.

Our volunteers, who socialise our puppies, board our dogs, fundraise around the country, our trustees.

Our supporters and donors, both corporate and individual.

Our exceptional dogs who deliver the change to people's lives and whose welfare is a priority.

I am excited for the years ahead and hope you are too.

John Farrell
Chair of Trustees

FROM THE CEO

Welcome to the Dogs for Good 2022 annual report.

Pulling together the content for this report has been a profoundly rewarding experience. For me, just a few months into my new role here, it has also been an education. I already knew of course that Dogs for Good was a charity doing something very special and unique, and I knew I would be working alongside a passionate and talented group of people. The stories and examples included in this report bring that home, highlighting as they do the many ways in which our work enables and supports powerful connections between people and dogs – connections that really do change lives.

As I look back over our work in 2022, there are some key themes that jump out at me. The first is the various ways in which we are shifting to a more person-centred approach, with a real focus on identifying what individuals need and putting together a tailored package of support that might include working with one of our dogs, working with another dog or indeed not working with a dog at all. The point is to find a solution that is right for the individual – and the dog.

Hand in hand with this goes a more flexible approach to service delivery. This year has seen some terrific examples of cross-boundary working, with colleagues coming together to share ideas and expertise, and proactively identifying opportunities for each other. In Scotland, for example, our Dementia Dog project is increasingly working with families to explore ways they can work with their own pet dog to support their family member with dementia, moving beyond the traditional Assistance Dog model.

It's also great to see the range of different ways in which we are building capacity, through partnerships with other organisations – for example in our exciting new projects in Bristol and Bracknell – sharing expertise and also by strengthening our network of volunteers, something that is particularly close to my heart. This year we have streamlined the information and support we offer to our volunteers, delivered training to help them upskill and explored new and creative ways in which they can support our work, using their expertise, passion and dedication to best advantage.

Of course, an annual report is also an opportunity to look ahead. 2023 will mark the 35th anniversary of Dogs for Good, so it seems right to start the year by taking stock of where we are and where we want to be. A new vision and supporting strategy for the charity will help clarify our goals and sharpen our purpose and I look forward to working on this with the team. We have an exciting opportunity now to build on the work Dogs for Good has been doing, to continue raising awareness of the power of dogs and to steer the charity towards a future where dogs impact more lives and do more good.

I hope you enjoy reading this report, and that it inspires you to join us on our journey.

Ed Bracher
CEO

A SNAPSHOT OF OUR YEAR

- 201 new families supported to train their pet dog to help their autistic child
- 42 Assistance Dog partnerships created
- 250 assistance dog partnerships helping people with dementia, autistic children and people with physical disabilities supported to work effectively with their Assistance Dogs
- 220 Community Dog sessions helped people with autism, dementia and learning disabilities develop skills, reduce isolation and connect with their community
- 600+ volunteers supported our work in an ever-increasing number of ways, from fundraising to puppy socialising to community events
- Jean Darlaston, a volunteer of 20+ years standing, awarded an Order of Mercy Medal by the League of Mercy foundation
- First organisation in the UK to be accredited by Animal Assisted Intervention International for the quality of our AAls
- In partnership with our corporate partner More Than, TV presenter Lorraine Kelly supported our publicity campaigns throughout the year, highlighting the mental health benefits of dogs
- Our Quality of Life report, published in summer 2022, found that having an Assistance Dog has a significant positive impact on overall quality of life, including helping people become more independent
- Three former Assistance Dogs became Activity Dogs, supporting our work with people in the community and providing carers with a new sense of purpose
- Two cars featured in the Škoda Kamiq 'Driver's Best Friend' campaign were generously given to Dogs for Good for the next year
- Broadcaster and commentator Andrew Cotter narrated the charity's first ever BBC Radio 4 Appeal on Christmas Day

PUTTING PEOPLE FIRST

Collaboration – with colleagues, with partners and with our clients – is key to providing support that truly reflects individual needs. 2022 saw a fresh focus on finding new opportunities to share ideas and expertise, and a new flexibility in the way we deliver our services.

The move to a more person-centred approach is a theme that runs throughout our work this year, in all parts of the organisation. Kelly Jennings, who took over as Service Manager at the start of 2022, has introduced regular education days for example, where colleagues can come together to learn more about relevant topics – such as the law around accessibility, or simply to find out more about how each other works and explore opportunities for collaboration.

Working with an occupational therapist is helping our teams gain a deeper insight into clients' needs. Bridget Harper, an OT with more than 50 years' experience and a longstanding connection with the charity has been working with us on a voluntary basis this year, coming along to assessments to analyse needs and where appropriate signposting to other sources of help and support.

Again, it is a learning opportunity for the team, too. “We’re gaining so much from working with Bridget,” says Kelly, “in terms of knowing what kinds of questions we should be asking and what other help is out there. In the past it was often the case that if someone presented with certain health issues they’d automatically go down the path towards having an Assistance Dog. Now, we’re trying to take a step back and ask – what do they actually need?”

“We might have an Assistance Dog Instructor and a member of our Community Dog team work with them for a few sessions to explore the options. We’ve done that several times this year and one client opted not to have an Assistance Dog. Conversely, one of our Community Dog handlers placed an Assistance Dog with one of her clients. It’s about finding the best fit.”

Our Dementia Dog project in Scotland – which will celebrate its 10th anniversary in 2023 – is a great illustration of how our services are evolving as we become more embedded in the communities we support. Initially, the project focused on providing Assistance Dogs for people living with dementia before moving into providing Community Dog support (see page 6 for more on this year’s work). Now, the service is expanding to include Family Dog, drawing on our experiences of working with families with an autistic child. “We were getting applications for Assistance Dogs from families that didn’t meet the criteria,” says Fiona Corner, Head of Innovation and Development at Alzheimer’s Scotland. “They were thinking of getting a pet dog instead. We realised there was an opportunity to work with them to help them get the most out of what we know is potentially an incredibly valuable relationship.” This year saw the team return to face-to-face workshops, adding to a mix of support that also includes online sessions and a series of YouTube videos covering many practical aspects of dog ownership. “At the end of it people might opt not to have a dog,” says Fiona. “It might suit them better to arrange access to a friend or family member’s dog, or to work with our Community Dog team. The point is that they get help to make the decision that’s right for them, and for the dog.”

Looking Ahead

Over the next year, we will:

- Continue to work towards a more person-centred approach for our services to include both delivery of our work in person and digitally providing flexibility in solutions and – where appropriate – less structured interventions
- Continue to expand our Family Dog work with people with dementia in Scotland, including running three face-to-face workshops as well as providing comprehensive support online
- Explore ways to make our dog rehoming scheme more person and dog-centred, ensuring we give dogs that are not a fit with us the best possible opportunity to succeed elsewhere

MAKING CONNECTIONS

Extending our own networks and building new partnerships – with other service providers, with our volunteers, with local communities – is helping us to bring more people and dogs together, making the connections that matter most.

The connection between people and dogs is at the heart of everything we do. With each new connection, a new story is written: see page 10 for just a few examples of how dogs are helping bring down barriers and create new networks for the people we work with.

To maximise those connections, though, we also need to collaborate and find synergies between our work and that of other organisations. Two major new projects, both launched in 2022, are enabling us to explore how local partnerships can help us to reach more people with effective, targeted support. Our proactive approach is helping to position Dogs for Good at the centre of these hubs of expertise, developing effective service models with significant potential for wider roll-out.

In Bracknell, we are one year into a two-year exploratory project led by Community Dog Practitioner Lucy Purchase. Alongside running one-to-one goal-oriented sessions and group animal assisted interventions (AAIs) such as visits to care homes, Lucy's role includes building networks and developing links with individuals, groups and organisations in Bracknell with a view to understanding the needs of the community and identifying gaps in provision.

Lucy has already set up two walking and wellbeing groups with Community Dogs Lexi and Ned where adults with mental health conditions can come together to engage with the dogs and each other. Other potential gaps include working with children with additional needs, and providing activities based on our Family Dog workshops for families in the area with autistic children who acquired a pet dog during lockdown and would like to know more about how their dog can best support their child.

Volunteers have always been a vitally important part of our community, and this year saw our 600+ strong team working with the charity in a wide range of ways. Two of our volunteers ran a Volunteer Engagement Workshop, gathering information from our volunteer team about their experiences of working with the charity and how we could better support them in the future. Those findings will be fed into our future development and training plans, alongside work being done by Liz Stone, our Volunteer Co-ordinator, to explore how other charities work with and engage their volunteers.

In Bracknell, volunteers have been supporting our new wellbeing walks while in Scotland they have supported our Community Dog handlers in continuing to run virtual weekly sessions in partnership with the Alzheimer's Society including the wildly popular dog bingo. "It's been such a hit!" says Fiona Corner, Head of Development and Innovation at Alzheimer's Scotland. "These virtual sessions are a great way of keeping in touch with people particularly in remote areas and during the colder months, and the dog bingo is a great morale-booster."

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Also in Scotland, a new initiative, Activity Dog, is creating opportunities for Assistance Dogs and carers to extend their involvement with the charity. “We were aware that over time the role of some of the Assistance Dogs we place with people with dementia was changing,” says Fiona Corner. “The person with dementia might not be living at home anymore and of course in some cases, sadly, they may no longer be with us. Their family is left with a highly trained and skilled dog that no longer has an official role; and often with the person who has been a carer looking for a new sense of purpose in their life and an opportunity to give back. ”To date, three of our Assistance Dogs have become Activity Dogs and are now taking part in events, both online and face-to-face, giving talks and supporting our fundraising activities.

Fiona and her team also ran a second workshop aimed at raising awareness of dementia among canine professionals, with a view to creating a stronger support network for individuals and families with dogs. The two workshops held to date – which attracted more than 260 attendees between them – form part of a wider initiative called Dementia Aware Communities. “We want the people we’re working with to be able to access the support they need more easily,” she says. “And we also want the wider community to understand the benefits that dogs can bring to people with dementia and their family and friends. From the response we’ve had we can see that there’s a real appetite to find out more.”

Our work with partners in Bristol is opening up new ways of reaching people in need whilst helping to widen our network of contacts. In December 2021, we kicked off a pilot scheme in partnership with Bristol Dementia Wellbeing Service (BDWS) seeing how a trained dog and handler could work with people with dementia and their carers to bring improvements to their independence, wellbeing and quality of life. What’s new about the project is the way it targets people in the earlier stages of dementia, typically before they are working with a dementia healthcare professional on a regular basis. “In the past people at this stage might have fallen through our net because the model for providing care was based around a health professional attending the sessions with the dog.” explains Selina Gibsone, Dogs for Good Research and Development Manager. “So we worked with BDWS to develop a new model where the referral came through them, giving us the reassurance of having expert back-up, but support during the sessions was provided by a family member, carer or friend. It’s lifted a barrier to accessing services.” Another innovative project has seen the team providing training for Alzheimer’s Society volunteers with dogs, as part of a new befriending service. “This is a great example of us taking a really flexible approach,” says Selina. “We wanted to make sure interactions with dogs were safe and effective, even if they didn’t involve our own volunteers. The idea is that the more we can immerse ourselves in an area, the more valuable connections we can make.”

Looking ahead

Over the next year, we will:

- Build on the lessons learned from our work in Bristol and Bracknell, developing new models for services delivery and funding that we can “lift and shift” to other locations

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- Continue to develop, expand and upskill our volunteer community to support events and fundraising, raise awareness and deliver AAls
- Survey our existing volunteers to find out more about their training and support needs, and identify skills gaps
- Work with our new Community Dog handler in Scotland to double the number of clients reached by the service

OPENING UP POSSIBILITIES

Embracing technology and new ways of working – including tapping into external sources of information and expertise – are helping us to streamline our own operations and maximise our reach and impact.

Hybrid models – using a mix of online and real-life provision – are the new paradigm for much of our service delivery. Following the disruption caused by the COVID-19 pandemic, this year has given us an opportunity to review and reflect and to adopt new methods that deliver demonstrable benefits on a more permanent basis.

The Family Dog team carried out a survey over the summer with a view to better understanding the needs of the people they work with. Since then the team has revamped its learning materials and is now looking at developing a hybrid model based on a mix of virtual and ‘real life’ workshops.

“We’re thinking about using virtual workshops for basic training,” says Family Dog Instructor Hannah Beal, “and using real-life sessions to focus on higher value things like loose lead walking and recall. It’s really about providing more flexibility and expanding our reach. People can pick and choose what suits them, and we can also use our virtual sessions to re-engage with previous cohorts.”

A hybrid approach is also working well for the Community Dog team. “I think we’ve all been pleasantly surprised at how well it’s worked without having the dog in the room,” says Service Manager Kelly Jennings. “We’ve found the same benefits and impact from the virtual sessions.” Fiona Corner of Alzheimer’s Scotland agrees. “Post-COVID we’ve seen an increase in anxiety, and people being reluctant to go out. We’ve been sending people out on walks and having them command the dog by phone, or getting them to take a picture of something they’ve seen while they’re out and about then training the dog to react when they see it on the laptop. It’s amazing how creative the Community Dog handlers have been. And it’s been a major learning curve from us, seeing the tangible impact these dogs can have through virtual stuff.”

Another important way we have been using technology over the past year is to continue the process of streamlining our own operations. Moving from onsite to cloud-based servers is reducing risk, and supporting collaboration and hybrid working. Using the Microsoft Dynamics customer relationship management platform we can now capture data at the same time as processing donations, while another application is helping simplify the process of matching volunteers to dogs.

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In 2022, the Family Dog team successfully migrated all its data on to Dynamics, enabling more accurate reporting, and easier booking, scheduling and managing of events. “All that used to take up a lot of our time,” says Family Dog Instructor Hannah Beal. “Now it’s all handled by our admin colleague. That frees me and [fellow Instructor] Cari to focus on supporting the families we work with.”

We are also using Sharepoint to bring together all information and guidance for our volunteers in one place, reducing duplication and improving access. This year we completed Sharepoint sites for general volunteering information and for our puppy socialisers, and work is now under way on a site for our temporary boarders.

Our commitment to investing in our dog breeding programme is all about opening up possibilities for delivering a more consistent supply of high quality dogs and improving our understanding of which dogs are best suited to which roles.

This year we continued to run our own internal breeding scheme alongside our European Breeding Cooperative (EBC) programme. We also started to fully realise the benefits of our membership of the International Working Dogs Register (IWDR). “The IWDR database contains a huge amount of information that’s incredibly valuable to us,” says Dog Supply Manager Vicki Mark. “We can see health scores and test results for any dog we might be considering breeding from and we can also see what’s happened to all their puppies – how many are active, how many have had health or behavioural issues and if so what kind and how serious. That’s going to enable us to start breeding for certain characteristics in a much more meaningful and targeted way. It won’t happen overnight, but in say the next three years we should really be making progress towards a properly purpose-led breeding scheme.”

Looking ahead

Over the next year, we will:

- Continue to use technology to improve our operations, including streamlining donation paths, developing a recruitment portal for volunteers and using a case management system to handle enquiries and contacts more efficiently
- Revamp our website to provide a more engaging experience for visitors, including by delivering more personalised and location-based information
- Move forward with plans for the development of a dedicated puppy assessment room at our HQ in Banbury

MAKING EVERY DAY EXTRAORDINARY

Freedoms regained, lives reclaimed: here's just a small selection of stories showcasing the positive impact dogs have had on people's lives this year.

Jemima & Albert

"It can be difficult to explain to people why I might need more help with things and difficult for people to see things going wrong. But Albert makes me feel more visible. Whether I'm stood on a train platform or in a supermarket, it means that when I need help with something I can just ask for it without having to explain why. People see Albert the Assistance Dog beside me and recognise that I might need more help with something whether it's as simple as holding a door open for me or getting on the right train to go somewhere."

Isabelle & Rumba

"I've got plans, I've got aspirations, I see people, I leave the house and it's all enabled because of Rumba. Whether it's the physical side of things or whether it's the emotional and psychological side of things, of knowing I've got her there and being able to overcome anxieties about going to new places or going to familiar places and worrying about getting too tired or my pain getting too high and I know that Rumba's there to mitigate that. And that's fantastic because no human can do that in the way that Rumba can."

Zoe & Sheila

"I used to wear oversized, functional clothes because anything else was impossible for me to put on in a wheelchair. But now, because Sheila can help me get dressed, I can wear dresses that fit and suit me. Sheila's enabled me to be more myself."

Noah & Ralph

"He seems to know when Noah needs comfort, or when to leave him alone. [He's] also very tolerant when he is seeking deep pressure...Ralph will offer a friendly head rest or lie over Noah's legs. Ralph's also been an amazing help with road safety and has lessened the need for the repetitive learning that we always had to do when leaving the house. We thoroughly enjoyed our Family Dog training, learning so much. And we know it's only the beginning of this duo's journey together."

Linda (puppy socialiser), Mary & Kingsley

"I feel so proud of Kingsley, and of Dogs for Good, and of what we've done with him. To see him go from a puppy that knew nothing to what he's doing now and the difference he's making for Mary is just amazing."

David (temporary boarder) and Studley

"Studley was with us for about four months during his training. He was an absolute superstar, everybody loved him. We know he's going to make an incredible difference to his client's life but also for us, it's the difference it makes having a dog to look after. Getting us out, walking a dog, making us go out every day...."

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Jackie (volunteer)

“As a community fundraiser you do all sorts of things. We do tin collections, standing outside supermarkets, we do quite a lot of fairs, you’re mixing with lots of people, it’s superb. And seeing a client with a dog is fabulous, it just puts everything in perspective. And you think, yes, that’s why we’re stood outside Tesco in the cold. It’s to make this happen. It’s a community that you’re part of. It’s like a family.”

Financial Review

There was a decrease in voluntary income of 30% to £3,195,637 in 2022, reflecting the tough economic landscape. Our expenditure increased by 11% to £3,651,698 (£3,291,880 in 2021). There was a negative movement in funds of £622,221 in 2022 (inflow £1,441,725 in 2021).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall return on investments at the end of 2022 was -14.5% due to the economic climate.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity's needs.

Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should be between 9 to 12 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. It is the policy of the trustees to invest in further charitable activity when reserves are consistently beyond these levels, as long as there are no wider adverse economic concerns.

As at 31 December 2022, reserves in the charity's unrestricted funds were £4,977,953 of which £3,982,400 were free reserves. Free reserves are reserves which do not include restricted funds or funds tied up in Freehold property. This represents 12 months (2021: 15 months), based on projected gross revenue expenditure for the forthcoming year.

FUNDRAISING

Our approach to fundraising

All the charity's fundraising is carried out by charity staff and volunteers. Volunteers operate under the careful guidance of staff. The charity does not carry out telephone, door-to-door fundraising or utilise consultants to carry out fundraising on the charity's behalf.

The charity operates to the Code of Fundraising Practice as applied by the Fundraising Regulator. Dogs for Good is registered with the Fundraising Regulator.

The charity had no compliance issues in 2022 in terms of meeting the Code of Fundraising Practice.

The charity supports its fundraising volunteers through induction sessions, training and ongoing support. A team within the Fundraising Department is dedicated to supporting volunteers and ensuring that their fundraising activities are compliant with the Fundraising Code of Practice. The charity does not use external fundraisers or commercial participators.

The charity did not receive any complaints regarding fundraising in 2022.

Our Supporter Promise

It is our responsibility to ensure we are using our resources as effectively as possible. That's why we make this promise to you.

We are passionate about our work, the people we help and the way we train our dogs. We tell their stories in a positive and respectful way to help share how we make a difference. We are proud of the relationship we have with our supporters. We have always been and will always be clear and honest with you. Our relationship with you, our supporters, is critical to the work we do and we are truly grateful for your support.

Our values are at the heart of how we operate.

How your gift to us is used

Everything we do is driven by our desire to help as many people as we can. Every donation, sponsorship or legacy is put to good use as effectively as possible. We do not receive any government funding, so raising funds is essential to do the work we do. The money you give us goes to training our dogs and developing our services.

How we fundraise

We think carefully about the types of fundraising we do, how much we ask of our supporters or those that fundraise on our behalf, and we do not use aggressive fundraising techniques – this is no doubt why so many supporters have remained loyal to the charity for years and why so many people also volunteer with us.

Please note that we do not undertake any cold-calling fundraising activities – either via the phone or door-to-door.

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How we use your details

We are proud of our work and want to tell you about it and hope you will tell your friends and family too. We will try to understand the best ways to communicate with you but you will always have the choice to unsubscribe from our communications, update your details or choose a different channel.

We do not pass our supporters' details onto any third parties and treat with absolute care any information we are given. We are used to working with vulnerable people and are extremely diligent about any donations from people we consider to be vulnerable.

We encourage our supporters to allow us to gift aid any donations as that gives our charity more money without costing you anymore.

We are approachable and friendly so if you do have a query please get in touch. We rarely receive complaints but if we do, we have a system of logging and recording them so we can learn and improve.

OUR PARTNERS AND SUPPORTERS

A special mention for their generous support throughout the year must go to:

- More Than
- Pets at Home Foundation
- No Fear Bridge
- Ceva Santa Animale
- AJN Steelstock
- Skoda
- Oasis
- The Harry and Mary Foundation
- Wheelwrights' Charity



STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, at least one member of the board of trustees must be a beneficiary of the charity.

Organisation

The board of trustees oversees the work of the charity and meets a minimum of four times a year. The Chief Executive is responsible for the day-to-day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Operations, Director of Finance and Director of Income Generation, meets regularly to review the strategic plan, the external environment and the services the charity provides.

The Governance Sub-committee is active in reviewing all governance issues on an ongoing basis and regularly reports back to the full trustee body.

Related parties and co-operation with other organisations

Any connection between a trustee or senior manager with a third party contractor must be disclosed to the full board of trustees. Details of commercial contracts are approved by the trustees.

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration for their role as a trustee during the year.

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees, benchmarking the pay of senior managers against pay levels in other charities of similar size and complexity.

Our pay policy for all staff is to pay at rates that are competitive within the sector bearing in mind affordability. Due to the rise in the cost of living during 2022, most staff received a pay review in January and September as well as a one off payment in September.

Risk management

The trustees have a risk management strategy which comprises:

- frequent monitoring of the principal risks and uncertainties that the charity faces documented in the risk register.
- the establishment of policies, systems and procedures to mitigate those risks.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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Auditors

Ellacotts Audit Services Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



John Farrell
5th May 2023

Opinion

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 16 and 17, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omissions or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also perform the following procedures:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Charlotte Toemaes BSc FCA (Senior Statutory Auditor)
For and on behalf of Ellacotts Audit Services Limited
Chartered Accountants & Statutory Auditor
Countrywide House, 23 West Bar, Banbury
Oxfordshire, OX16 9SA

Date: 5th May 2023

DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Donations and legacies	1	2,443,556	752,081	3,195,637	4,582,078
Charitable activities	2	750	-	750	775
Other trading activities	3	9,046	-	9,046	7,750
Investment income	4	31,347	-	31,347	21,652
Total incoming resources		2,484,699	752,081	3,236,780	4,612,255
Expenditure					
Costs of raising funds	5	922,853	-	922,853	805,066
Charitable activities	6	2,073,301	644,968	2,718,269	2,475,746
Investment management fees		10,576	-	10,576	11,068
Total resources expended	9	3,006,730	644,968	3,651,698	3,291,880
Net gains/(losses) on investments	13	(207,303)	-	(207,303)	121,350
Net deficit and net movement in funds for the year		(729,334)	107,113	(622,221)	1,441,725
Reconciliation of funds:					
Funds at start of year		5,707,287	720,793	6,428,080	4,986,355
Total funds at end of year	18	4,977,953	827,906	5,805,859	6,428,080

There were no recognised gains or losses other than the deficit for the financial year. All income and expenditure derives from continuing activities.

DOGS FOR GOOD

BALANCE SHEET as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	1,745,727	1,843,216
Investments	13	1,207,342	1,397,815
		2,953,069	3,241,031
Current assets			
Stock	14	2,933	28,348
Debtors	15	199,265	517,267
Cash at bank and in hand		2,813,440	2,852,887
		3,015,638	3,398,502
Creditors: amounts falling due within one year	16	(162,848)	(211,453)
Net current assets		2,852,790	3,187,049
Total assets less current liabilities		5,805,869	6,428,080
Net assets	19	5,805,859	6,428,080
Restricted funds	17	827,906	720,793
Unrestricted funds	18	4,977,953	5,707,287
		5,805,859	6,428,080

Company registration number 4416149

The financial statements were approved by the Board of Trustees and authorised for issue on 5th May 2023



John Farrell
Chair

The accompanying accounting policies and notes form an integral part of these financial statements.

DOGS FOR GOOD

CASH FLOW STATEMENT as at 31 December 2022

	Note	2022 £	2021 £
Net cash inflow from operating activities	a	19,037	1,238,545
Capital expenditure			
Purchase of tangible fixed assets		(31,078)	(169,700)
Purchase of fixed asset investments		(27,406)	(21,646)
Financing			
Increase/(decrease) in cash		(39,447)	1,047,199
a. Reconciliation of changes in resources to net cash inflow from operating activities			
Net incoming/(outgoing) resources for the year		(622,221)	1,441,725
Depreciation and write-off of fixed assets		128,567	120,183
Unrealised investment gain		207,303	(121,350)
Investment Management Fees		10,576	11,068
(Increase)/decrease in debtors		318,002	(244,015)
Increase/(decrease) in creditors		(48,605)	29,814
Decrease/(increase) in stock		25,415	1,120
Net cash inflow from operating activities		19,037	1,238,545
b. Reconciliation of net cash flow to movement in net debt (note c)			
Increase/(decrease) in cash		(39,447)	1,047,199
Change in net debt		(39,447)	1,047,199
Net cash at 1 January 2022	c	2,852,887	1,805,688
		2,813,440	2,852,887

c. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	Other changes £	At 31 December 2022 £
Cash at bank and in hand	2,852,887	(39,447)	-	2,813,440
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	2,852,887	(39,447)	-	2,813,440

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The charity 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 note(s).

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

GOING CONCERN

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Material legacies which have been notified but not recognised as incoming resources in the SOFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

RESOURCES EXPENDED

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog.
- other expenditure represents those items not falling into any other heading.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

FUND ACCOUNTING

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

CAPITALISATION OF TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold Buildings	50 years straight line
Motor Vehicles	25% straight line
Equipment	15% reducing balance, 5, 7 and 10 years straight line
Computer Equipment	3 years straight line

INVESTMENTS

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statements of financial activities.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

STOCK

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale, and the value of dog food.

LIABILITIES

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution schemes

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

LEASED ASSETS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the SOFA so as to produce a consistent periodic rate of charge on the net obligation outstanding at each period.

All other leases are regarded as operating leases and the payments made for them are charged to the statement of financial activities on a straight line basis over the lease term.

TAXATION

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2022 £	Total 2021 £
Donations & Gifts	823,573	652,081	100,000	1,575,654	1,921,200
Legacies	1,619,983	-	-	1,619,983	2,660,878
Total Voluntary Income	2,443,556	652,081	100,000	3,195,637	4,582,078

The income from donations and legacies was £3,195,637 (2021: £4,582,078) of which £2,443,556 was unrestricted (2021: £3,581,265) and £752,081 restricted (2021: £1,000,813)

	2022 £	2021 £
Legacies		
The following material legacies have been recognised as income in the year:		
A Meggs	73,000	-
A Tolley	69,000	-
Ms B Hawden	42,962	-
Ms B Bright	40,030	-
Ms B Bytheway	42,154	-
Ms C Palmer	54,316	-
Ms D Weaire	170,000	-
Ms J Reeves	88,244	60,000
F M Davies	136,218	-
Ms J Watts	27,081	-
Ms L Blyth	43,418	-
Ms M De Saulles	70,000	-
Ms P Ansell	56,146	101,250
Ms P White	40,000	350,000
Ms M Lee	31,652	-
Ms M Haddock	81,824	-
Ms M Davies	32,946	-
R Blood	33,909	-
Ms S Thompson	180,000	-
Ms S Lamb	55,000	-
Ms B Springford		30,000
Ms C M Smith		75,129
E M Cottrell		160,000
E Bytheway		29,000
Dr E Mitchell		321,488
Ms E Chapman		75,000
Ms G Stanton		86,758
J Wright		75,236
J Hursthouse		48,125

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

Legacies (continued)

	2022	2021
	£	£
Ms M Scott		30,000
Ms M Forster		65,039
R H Boxhall		51,088
Ms R Booth		40,000
Ms R Curtis		25,073
Ms S Thomas		115,404
Ms S Braham		40,980
T Thomas		29,507
Ms V Cook		148,978
Ms P Menzies		62,411
Ms F Webb		41,369
B Patten		75,330
A C Darby		117,892
Ms M Govan		40,964
Other legacies received	252,083	364,856
	<u>1,619,983</u>	<u>2,660,878</u>

All legacies are classified as unrestricted. There are some legacies of which the charity has been notified at 31 December 2022 for which the amounts cannot be fully ascertained. The financial statements include payments received on account but not any estimated for the future amounts receivable. There is estimated to be in excess of £120,000 of residuary legacies due at the year end.

2 CHARITABLE ACTIVITIES

	2022	2021
	£	£
Qualification Fees	750	775
	<u>750</u>	<u>775</u>

All Qualification Fees are classified as unrestricted.

3 OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Income from ancillary trading	9,046	7,750
Cost of merchandise	(5,078)	(4,484)
	<u>3,967</u>	<u>3,266</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

4 INVESTMENT INCOME

	2022	2021
	£	£
Bank deposits	3,941	6
Share dividends	27,406	21,646
	31,347	21,652

All investments are held in the United Kingdom
All Investment income is classified as unrestricted.

5 COSTS OF RAISING FUNDS

	2022	2021
	£	£
Staff salaries and pensions	472,540	506,436
Other fundraising expenses:		
Donor recruitment, retention and communication	179,193	125,448
Digital	20,954	30,251
Digital Strategy Development	62,637	-
Shows and events	7,471	4,110
Travel	1,817	882
Administrative expenses	73,837	46,518
Support costs (note 8)	99,326	86,937
Cost of merchandise	5,078	4,484
	922,853	805,066

All fundraising expenditure is unrestricted.

6 CHARITABLE ACTIVITIES

	Direct Costs	Indirect Costs	2022	2021
	£	£	£	£
Provision of services:				
Assistance Dogs	1,710,761	185,730	1,896,491	1,717,249
Family Dog	306,283	37,727	344,010	304,270
Community Dog	411,021	66,747	477,768	454,227
	2,428,065	290,204	2,718,269	2,475,746

Expenditure on charitable activities was £2,718,269 (2021: £2,475,746) of which £644,968 was restricted (2021: £890,111).

Governance costs are included in charitable activities.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

Comparative note 6

	Direct Costs £	Indirect Costs £	2021 £
Provision of services:			
Assistance Dogs	1,552,552	164,697	1,717,249
Family Dog	270,816	33,454	304,270
Community Dog	395,039	59,188	454,227
	2,218,407	257,339	2,475,746

7 GOVERNANCE COSTS

	Unrestricted £	Total 2022 £	Total 2021 £
Staff salaries and pensions	96,611	96,611	87,080
Establishment expenses	4,844	4,844	4,844
Office expenses	894	894	637
Travel and subsistence	1,709	1,709	-
Professional Fees:			
Accountancy and audit	10,600	10,600	10,389
	114,658	114,658	102,950

8 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

The breakdown of support costs and how these were allocated is shown in the table below. Support costs are allocated on a basis consistent with the use of the resources, e.g. staff costs by the time spent and other costs by their usage.

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2022 £
Accountancy & audit	-	-	10,600	10,600
Staff costs	67,298	129,963	96,611	293,872
Establishment costs	7,646	10,604	4,844	23,094
Office expenses	15,814	22,770	894	39,478
Subsistence & recruitment	2,140	3,210	1,709	7,059
Depreciation	6,428	9,000	-	15,428
Total	99,326	175,546	114,658	389,531
	Note 5		Note 7	

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

Comparative note 8

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2021 £
Accountancy & audit	-	-	10,389	10,389
Staff costs	60,386	116,566	87,080	264,032
Establishment costs	4,070	7,192	4,844	16,106
Office expenses	14,996	20,005	637	35,638
Travel & subsistence	1,476	2,214	-	3,690
Depreciation	6,009	8,413	-	14,422
Total	<u>86,937</u>	<u>154,390</u>	<u>102,950</u>	<u>344,277</u>

9 TOTAL RESOURCES EXPENDED

	2022 £	2021 £
Total resources expended include:		
Auditors' remuneration		
Audit services	10,000	9,000
Depreciation and amortisation:		
Tangible fixed assets	128,567	120,183
Pensions costs	134,803	136,184
Operating lease rentals:		
Hire of motor vehicles	119,326	116,063
Other equipment	1,983	26,365
Land and property	6,204	4,456

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

10 EMPLOYEES

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	1,806,665	1,750,138
Social security costs	176,678	161,823
Pension costs	134,803	136,184
	2,118,146	2,048,145
Other costs	44,363	42,116
	2,162,509	2,090,261

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Training and Development and Director of Marketing. The total employee benefits of the key management personnel of the charity were £268,210 (2021: £265,534).

The average number of full time equivalent employees, analysed by category, during the year was:

	2022	2021
	Number	Number
Charitable activities	49	49
Fundraising	12	12
Governance	3	3
	64	64

During the course of the year 1 employee (2021: 1 employees) received remuneration in the range of £70,000 - £80,000, and 2 employees (2021: 1 employees) received remuneration in the range £60,000 - £70,000.

Two employees received severance payments during the year (2021: none) totalling £4,648 (2021: nil).

11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

No trustees received remuneration in the year directly from the charity for work directly under a commercial contract (2021: £nil).

There were no expense reimbursements paid to trustees in 2022 (2021: nil).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

12 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	2022 Total £
Cost			
At 1 January 2022	2,053,945	744,863	2,798,808
Additions	-	31,078	31,078
At 31 December 2022	<u>2,053,945</u>	<u>775,941</u>	<u>2,829,886</u>
Depreciation			
At 1 January 2022	595,065	360,527	955,592
Provided in the year	40,854	87,713	128,567
At 31 December 2022	<u>635,919</u>	<u>448,240</u>	<u>1,084,159</u>
Net Book Value at 31 December 2022	<u>1,418,026</u>	<u>327,701</u>	<u>1,745,727</u>
Net book value at 31 December 2021	<u>1,458,880</u>	<u>384,336</u>	<u>1,843,216</u>

All tangible fixed assets were used for charitable purposes.

13 INVESTMENTS

An analysis of investments is as follows:	2022 £	2021 £
COIF Charity Funds	20,694	22,740
Charities Aid Foundation	152,010	157,185
Fixed Interest	154,741	172,465
UK Equities	253,319	307,571
Overseas Equities	424,780	497,312
Property	65,352	99,555
Alternatives	93,118	75,262
Multi Asset	34,214	35,571
Cash	9,114	30,154
Total listed investments	<u>1,207,342</u>	<u>1,397,815</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

Listed Investments

	2022	2021
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2022	1,397,815	1,265,887
Additions	64,235	119,467
Disposals	(47,405)	(108,889)
Net gain/(loss) on revaluation	(207,303)	121,350
Valuation as at 31 December 2022	<u>1,207,342</u>	<u>1,397,815</u>

If the investments had not been re-valued, they would have been included on the historical costs basis at the following amounts:

	Close Brothers £	COIF Charity Fund £	Charities Aid Foundation £	Total £
Cost				
At 1 January 2022	1,047,285	4,100	85,880	1,137,265
Additions	22,808	-	3,349	26,157
At 31 December 2022	<u>1,070,093</u>	<u>4,100</u>	<u>89,229</u>	<u>1,163,422</u>

14 STOCK

	2022	2021
	£	£
Stock	<u>2,933</u>	<u>28,348</u>

15 DEBTORS

	2022	2021
	£	£
Prepayments	143,841	131,651
Accrued income	54,424	377,616
Other debtors	1,000	8,000
	<u>199,265</u>	<u>517,267</u>

Accrued income includes £29,864 legacy income (2021: £323,055).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	101,994	152,875
Accruals	24,218	21,306
Other taxation and social security	36,636	37,272
	162,848	211,453

17 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2022	250,091	-	272,611	-	198,091	720,793
Donations received during the year	-	46,786	-	199,847	505,448	752,081
Expenditure	(5,684)	(20,392)	(8,261)	(199,847)	(410,784)	(644,968)
At 31 December 2022	244,407	26,394	264,350	-	292,755	827,906

COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2021	255,775	-	280,872	11,570	61,874	610,091
Donations received during the year	-	81,632	-	399,977	519,204	1,000,813
Expenditure	(5,684)	(81,632)	(8,261)	(411,547)	(382,987)	(890,111)
At 31 December 2021	250,091	-	272,611	-	198,091	720,793

- i The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

Restricted Funds (continued)

- ii Assistance Dog Fund previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled adults and children. The Skilled Companions Fund has been expanded to include the training of assistance dogs for children with autism.
- iii The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.
- iv The Training Hall Fund had been set up to raise money to improve training facilities.

Other restricted funds:

	Dog and Puppy Sponsorship	Family Dog	IT Equipment	Dog and Puppy Welfare Suite	Regional Support	Total
	£	£	£	£	£	£
At 1 January 2022	95,879	-	2,916	-	99,296	198,091
Donations received	241,416	32,709	-	100,000	131,322	505,448
Expenditure	(254,261)	(32,709)	(2,916)	-	(120,898)	(410,784)
At 31 December 2022	83,034	-	-	100,000	107,921	292,755

COMPARATIVE

	Dog and Puppy Sponsorship	Family Dog	IT Equipment	Aftercare Project	Regional Support	Total
	£	£	£	£	£	£
At 1 January 2021	56,041	-	5,833	-	-	61,874
Donations received	293,253	45,634	-	4,000	176,317	519,204
Expenditure	(253,415)	(45,634)	(2,917)	(4,000)	(77,021)	(382,987)
At 31 December 2021	95,879	-	2,916	-	99,296	198,091

The other restricted funds as at 31 December 2022 are comprised of:

- i The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.
- ii Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

Restricted funds (continued)

- iii The Aftercare Project Fund was established in 2003. The condition of the gifts is that income is to be used for follow up visits by instructors to qualified team.
- iv The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.
- v Kennel and Equipment was established regarding funds put towards our kennel day block.

18 UNRESTRICTED FUNDS

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2022	1,085,470	4,621,817	5,707,287
Incoming resources	-	2,484,699	2,484,699
Expenditure	(89,917)	(2,906,237)	(2,996,154)
unrealised gain on investment	-	(207,303)	(207,303)
Investment Management Fees		(10,576)	(10,576)
At 31 December 2022	995,553	3,982,400	4,977,953

COMPARATIVE

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2021	1,156,234	3,220,030	4,376,264
Incoming resources	-	3,611,442	3,611,442
Expenditure	(70,764)	(2,319,937)	(2,390,701)
Unrealised gain on investment	-	121,350	121,350
Investment Management Fees	-	(11,068)	(11,068)
At 31 December 2021	1,085,470	4,621,817	5,707,287

The Designated fund represents the net book value of the Freehold building after taking into account the National Lottery Board Fund. The Building was constructed from funding from the National Lottery Board Fund, shown in restricted funds (note 17).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Tangible fixed assets	995,553	241,417	508,757	1,745,727
Investments	-	1,207,342	-	1,207,342
Current assets	-	2,696,489	319,149	3,015,638
Current liabilities	-	(162,848)	-	(162,848)
	<u>995,553</u>	<u>3,982,400</u>	<u>827,906</u>	<u>5,805,859</u>

COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total £
Tangible fixed assets	1,085,470	232,128	525,618	1,843,216
Investments	-	1,397,815	-	1,397,815
Current assets	-	3,203,327	195,175	3,398,502
Current liabilities	-	(211,453)	-	(211,453)
	<u>1,085,470</u>	<u>4,621,817</u>	<u>720,793</u>	<u>6,428,080</u>

20 COMMITMENTS

There were capital commitments at 31 December 2022 of £nil (2021: £nil).

LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

Plant and Machinery	2022 £	2021 £
Within one year	98,816	69,135
Between two and five years	95,482	55,548
	<u>194,298</u>	<u>124,295</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

21 PENSIONS

The Charity operates defined contribution pension schemes for the benefit of the employees. The assets of the schemes are administered by trustees in funds independent from those of the charity.

22 RELATED PARTY TRANSACTIONS

During the year, the charity received donations totalling £240 from trustees and related parties (2021: £148,232.)

One trustee benefited from an assistance dog provided by Dogs for Good.



Dogs for Good

Registered office:

The Frances Hay Centre, Blacklocks Hill, Banbury, Oxon OX17 2BS

Telephone: 01295 252600

Info@dogsforgood.org

www.dogsforgood.org

www.facebook.com/DogsForGoodUK

Twitter: @dogsforgooduk

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Patron

The Marquess of Hertford

Vice Patrons

Brian Blessed

Dr Roger Mugford

Peter Purves

Vice Presidents

Marie Carden

Rosemary King

Ian Burr

The Board of Trustees

John Starley

Annabelle Charman

Ginette Bryant

John Sewell-Rutter

Patricia Thompson

Ross Tiffin

John Farrell (Chair)

Alice Frankum (appointed 29.04.22)

Chief Executive and Company Secretary

Ed Bracher

Auditors

Ellacotts Audit Services Limited

Countrywide House

23 West Bar

Banbury, Oxfordshire

OX16 9SA

Solicitors

Shoosmiths

The XYZ Building

2 Hardman Boulevard

Manchester

M3 3A

Bankers

HSBC

47 The Square

Kenilworth

Warwickshire

CV8 1EA



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FULL MEMBER 2021

DOGS FOR GOOD

England & Wales - Charity number 1092960

Accounts



LIFE CHANGING
DEVOTION



Annual Report & Financial Statements for the year ended 31 December 2021

Making life changing differences to people with disabilities through a trained dog

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

Our Vision

A world in which everyone and every community is able to benefit from the help of a trained dog.

Our Mission

We bring trained dogs and people together to help them overcome specific challenges and enrich and improve the lives of both.

What We Do

We train assistance dogs to help adults and children with disabilities lead more independent lives, at home and in the community.

We train and support activity and therapy dogs and their specialist handlers to work in communities and schools.

We provide training and support to families of children with autism to help them overcome specific challenges through a family dog.

We share the knowledge and expertise we have with all dog owners through our 'Good Advice' information service.

We continually explore new ways that dogs can help people.

Our Values

Quality – in all we do

We are committed to achieving high standards and advancing best practice.

Individual approach

We value and respect each person and each dog as an individual and strive to help them all fulfil their potential and to learn from them. We engage with everyone openly and honestly.

Dog wellbeing

We work to ensure the health and happiness of our dogs. We will never knowingly compromise their welfare.

Innovation

We continually develop new ways dogs can help people, through our curiosity, learning and expertise.

Collaboration

We work together and with others in teams, to advance our collective knowledge, operate more effectively, and thereby help more people.

Every pound counts

We make the most of every pound and every hour of volunteering given to us, by spending wisely, working efficiently and remaining focussed on our mission.

REPORT FROM CHAIR AND CHIEF EXECUTIVE

When we went into lockdown in March 2020, little did we think that Covid 19 would continue to have such a dramatic impact on all our lives throughout 2021. It certainly had an impact on Dogs for Good's ability to carry out its work during the year with our highest priority being to do everything we possibly could to ensure the welfare and wellbeing of our staff, clients and volunteers and, of course, our dogs.

We were able to accomplish much more than was possible in 2020, but many of the challenges remained – limited in-person contact with clients, volunteers and supporters, and managing protocols to ensure safe contact.

Building on what we learnt from the year before, our services developed in many exciting ways utilising technologies that are relatively new to the charity. We made some significant infrastructure changes – in particular a move onto the Microsoft Dynamics platform – which will significantly enhance the management of our services and our fundraising and communication capabilities in future years. We will be consolidating these changes over the next year, but longer term, we now have the tools to manage all aspects of the charity more effectively and efficiently.

In terms of our services, restrictions meant that a lot of our work continued virtually, but that proved to be a very positive experience in many cases. More families took part in our Family Dog workshops than ever before and we will continue with a mix of virtual and in-person workshops in the future – building on the best of both. Virtual sessions within our Community Dog work continued to play a vital role in keeping people connected to dogs and their wider world. Whilst in most cases virtual sessions are not an ideal substitute for in-person work, they have provided a vital lifeline for many of our clients – enabling them to keep contact with other people and benefit from interaction with a dog.

We placed significantly more assistance dogs than the previous year, but still not as many as we would ideally have done without any restrictions and we are doing everything possible to catch up in 2022. Our teams of staff responsible for training dogs and supporting partnerships also faced new challenges during the year. Some of our clients required additional help after prolonged periods self-isolating, so we were on hand to support them to build up confidence and offer training advice to support dogs who had not worked in public spaces very much as a result of lockdowns. Our puppy and training teams also had to work with strict covid-related protocols meaning that we have not been able to give our dogs some of the wider environmental experiences that support them to be confident when out working.

We have been incredibly inspired by the stories from many of our clients and volunteers about how their dogs have meant so much to them during these very difficult times and we have shared some of these great stories in this Annual Report. The pandemic has clearly shown the vital role that dogs play in people's lives and the rewards that arise when someone builds a really strong bond with a dog.

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2021

We know that living with a dog, without the right understanding and support can be challenging, so in order to support people to develop an understanding of their dog's behaviour and communication, we have further developed our web-based Good Advice information service. We plan to grow this in future years and make it a truly valuable resource for all dog owners.

Dogs for Good continues to be a resilient charity that rises to the challenges it faces. It would not be possible to do that without the incredible work of a truly talented staff and our wonderful volunteers and supporters who do so much behind the scenes to keep the charity moving forward. We are very grateful to all of you.

John Farrell
Chair

Peter Gorbing
Chief Executive

YEAR IN NUMBERS



Assistance Dog

- 55 puppies bred through our own breeding scheme, 47 of which have remained with Dogs for Good with 8 going to other assistance dog organisations.
- 89 puppies being socialised by volunteers and supported by the charity at the end of 2021.
- 33 dogs qualified as assistance dogs.
- We continued to support 276 assistance dog partnerships and teams for children and adults with physical disabilities, children with autism and people with dementia.

Family Dog

- We supported 218 new families with an autistic child through our Family Dog workshops, all workshops were hosted virtually during 2021 in line with our protocols around covid-19.
- A further 310 families who requested support from our Family Dog instructors through telephone and email aftercare with a further 1,045 parents having access to peer support and instructor advice through our Facebook member group. A total of 1,749 families have attended workshops and have access to aftercare should they need it.

Community Dog

- We ran 515 Community Dog sessions during 2021. Most of these were virtual sessions to protect our staff and the people we work with, although face to face sessions were introduced where appropriate in the latter part of the year, still working around strict protocols of social distancing and strict hygiene.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

- Our virtual Community Dog sessions gave vital interactions to people who were experiencing high levels of social isolation due to the pandemic and gave some welcome relief and support. Sessions varied from Dog Bingo to virtual dog walks and road safety card games and our Community Dog Handlers became very creative, finding new ways to engage and motivate clients online.

Volunteer support

- We have a total of 686 active volunteers.
- 573 active fundraising volunteers supporting us.
- 102 Puppy Socialisers & 16 Breed Stock Holders giving our puppies the best start in life.
- 40 volunteers who care for our dogs on a regular basis as boarders for short or long-term care.
- 14 Volunteer Drivers providing regular support to help our staff.

PUPPY DEVELOPMENT

During 2021, following significant work, Dogs for Good became a full member of the European Breeding Cooperative and partners in the International Working Dog Register.

This means that we are now able to access and input into an international registry of dogs bred and raised by organisations that work to strict ethical breeding guidelines and protocols. This will help us shape and develop our own breeding scheme, enabling us to improve the quality of our dogs for our services.

Because of Covid, our dog withdrawal rate is currently higher than we'd like, so these changes to the breeding scheme will look to reduce the variation of behavioural and temperamental differences between our dogs and help us bring on dogs that are more resilient and better suited to the types of assistance our clients need. And, while we currently go over and above in terms of health screening, we will continue to implement new practices to bring the standard up even higher.

Our breeding practice is guided by our values which commit us to ensure our dogs are healthy and happy. Dog welfare and wellbeing is at the heart of all our work. We are in the process of setting up a Breeding Advisory Group - made up of external veterinary and reproductive experts – to advise and oversee this work.

Challenges

At Dogs for Good, an important part of our work is centred around care and socialisation of our puppies. Setting our puppies up for success is a complex process and a large part of it this is learning and experiencing the world through socialisation.

In pre-pandemic times, our puppy team would work closely and in-person with our volunteer puppy socialisers to ensure that our pups experienced as much of the world and as many situations as possible before starting their formal assistance dog learning programme.

“The pandemic has brought difficulties that we’re still having to work around and find solutions for and we fully expect this to continue for a little while yet,” says Dog Supply Manager, Vicky Mark. “The puppy team are always working one to two years in advance, so it’ll take us a bit longer to return our service to fully ‘normal’”.

The biggest issue we have faced over the past two years is the fact that puppies were born and lived their lives under restrictions and thus, their usual socialisation activities were severely limited. As an organisation, we opted for caution in our interactions so we could keep our staff, volunteers and dogs as safe as possible. This meant we kept our in-person visits to a minimum and asked our volunteers to exercise caution taking their pups out and about. “We spent a lot of time trying to support socialisers as creatively as possible and put together lots of videos and webinars but it simply wasn’t possible to replicate the in-person support that ensures that our puppies and volunteers thrive,” says Vicky.

In pre-pandemic times, we would look to be bringing our puppies in to start their assistance dog learning at around 14-16 months old. However, the challenges we have faced because of the pandemic has meant that pups are now not coming in until much later and a large number are coming in with a variety of unexpected behavioural challenges that they need help with.

“We thought that the biggest thing our puppies would struggle with would be environmental challenges such as being confident in crowds, shopping centres, going into lifts and on public transport,” says Vicky. “But, in reality, the main challenges we’ve seen have been around social behaviours such as greeting visitors to the home where we have seen an increase in jumping up. Other issues have been sensitivity to car travel, distractions around recall and being with other animals. And obviously, a big issue has been separation anxiety and building up adaptability through short stays with other families. Few people went on holiday, so not many dogs needed to be boarded with someone else. Additionally, we wanted to be cautious around pups moving from home to home due to Covid. We have put steps in place to ensure that these important puppy assessment weeks, where we check our pups are meeting all their milestones, are something all puppies experience again.”

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

The puppy team has also faced difficulties in recruiting volunteers to look after and socialise our pups. “While we were able to continue using digital channels to drive interest, there’s nothing like seeing a puppy at an event, talking to someone and being able to ask questions,” says Vicky. “In pre-pandemic times, our volunteer recruitment focused on physically seeing people at events we attend or through community fundraising activities such as supermarket tin shakes etc. Covid uncertainty meant we simply weren’t able to do that and we’re now very short of socialisers in certain areas of the country.”

However, with challenge comes learning. We will be making changes to the way we do things while also starting to take small but still cautious steps to a return to normal. “For example, we have just started to broaden out from the virtual puppy classes we established in 2020 with the introduction of small, in-person group visits facilitated and observed by our puppy team. This means we can identify issues and help our puppies and socialisers resolve any problems, hopefully as soon as they arise,” says Vicky. “This might not sound like much, but it’s huge for us and fingers crossed we’ll be able to do more and increase the amount of support we can offer to our pups and socialisers as things become safer.”

Ambitions

Ambition within the puppy team in 2022 will be firmly rooted in education, assessment and breeding standards.

“We will be improving the way we work with and support our volunteer puppy socialisers so that they are able to build and develop skills in areas they are particularly interested in,” says Vicky. “Their role is vital so we want to do more to ensure they’re set up for success with the puppies they raise for us and thus get more out of the socialising experience.”

We will set measurable performance indicators for the continued development of breeding and puppies in line with our membership of the International Working Dog Registry (IWDR) and European Breeding Co-operative (EBC) and will be building a purpose-built puppy assessment room. “We need to assess puppies in line with IWDR protocols and part of this means we need a dedicated room to carry out short tests,” says Vicky. “The room will be set up in a very particular way allowing the pup to explore and experience a range of different distractions and stimuli and what we learn will help us understand more about each dog and their progress. It’s a huge piece of work to get right but it’s exciting and will really help us shape the future of the work we do and the dogs we breed.”

Longer term, the investment in our dog breeding programme will deliver a more consistent supply of high-quality dogs suitable for the work we support them to do. This will make our services more effective and efficient.

ASSISTANCE DOG

We were proud to be able to match and qualify 33 new partnerships during 2021. While that figure is quite different from the number of partnerships we would normally hope to bring together, it is a significant achievement given the unpredictability of operating in a pandemic.

During 2021, our Training Department faced many Covid-related challenges that affected dogs, logistics and client support.

New dogs arrived to start their assistance dog training who simply hadn't had the same gradual exposure to new experiences and places during socialisation as they would have done pre-Covid. "Lockdowns and restrictions that were in place during our pups' socialisation months meant that we were seeing dogs that had little experience of things like being on public transport or travelling in cars," says Training Manager, Kelly Jennings. "Because of this our trainers needed to spend additional weeks getting these dogs confident and used to very basic things before we were able to move them onto their advanced training."

In addition, some of our dogs were experiencing separation anxiety because they'd not had the benefit of gradually spending time with other people during socialisation. "Our young dogs had to process big leaps instead of gradual changes and unfortunately, for some dogs, it did impact their ability to cope and learn. And because we will always withdraw a dog from training rather than ask them to do things they're not comfortable doing, a number had to be rehomed to live their lives as pet dogs with loving families."

For our trainers, there were also logistical challenges. "Prior to the pandemic, our volunteer boarders would drop their dog off for training with us in the morning and pick them up later, on their way to and from work or the school run etc.," explains Kelly. "However, restrictions meant that most boarders were working from home and our handlers therefore had to juggle a home pick up and drop off schedule which reduced the amount of time they could spend actually teaching our dogs."

Dogs being at home with boarders did have its benefits, however. "Not spending all day at our training centre meant that our dogs spent more time relaxing at home," explains Kelly. "As a result, they were able to process everything they had learned during their training session in the comfort of home, and it proved to be a positive thing for them. We hope to be able to continue this without impacting on our trainers' time by recruiting more boarders who can bring and collect their dog around a specific training time slot."

In addition, when our trainers were able to safely spend time at our boarders' homes, they were able to observe the dog in a home environment. "This was really helpful," says Kelly. "We also had more detailed feedback from our boarders because the dogs were at home with them more during the day and this helped us make decisions further down the line in our matching process."

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2021

Our Instructor team depended heavily on technology to support existing partnerships. Even with lots of creative thinking, it was hugely challenging to offer the kind of support we would normally provide. Client Services Manager, Duncan Edwards says “To continue supporting our clients, a lot of whom are vulnerable and/or shielding, we relied on telephone or video calls to stay connected and help them with any issues they were experiencing. All our clients were fantastic and rose to the challenge as much as they were able to but for some, it was really tricky.”

From a dog point of view, our Instructors couldn't fully experience seeing or working with clients and dogs in their home environments and relied on verbal explanations to help with any working problems being raised, such as recall issues or distractions. Also, if a client wanted help training their dog to carry out additional or modify existing tasks, it had to take place online and this proved challenging in a variety of ways.

In addition, Covid brought another level of worry to clients with existing anxiety and added to their concerns. Even when restrictions were relaxed, a lot of our clients remained nervous of being outdoors and some of our dogs also displayed reduced environmental confidence.

Ambitions

During 2022, our Training Department will be restructured to support a more person-centred approach. This will include a review of the language we use and the information we provide to ensure it is always respectful of both the people we support and our dogs, as well as making certain our communications are accessible to all. We are confident that this work will deliver better and more bespoke outcomes for our clients based on an understanding of how we can best meet their needs.

We hope that as things become safer, we can use some of our learnings from the pandemic in a positive way and start to increase the number of partnerships we match. We will be doing everything possible in 2022 and beyond to support our staff and volunteers to maximise the number of dogs we place.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

Partnership Quote: Simon Cook and assistance dog, Axel

“Having Axel in the second lockdown improved my life beyond measure. I suddenly found myself wanting to get out and enjoy life and because I had Axel, I met so many new people and made loads of friends.”

“My outlook on life has changed since getting Axel and I am now getting out on walks with him. We have a great life together.

“Axel’s the inspiration for me getting up in the morning, it’s as simple as that. Otherwise, I don’t think I’d bother.”



DOGS FOR GOOD

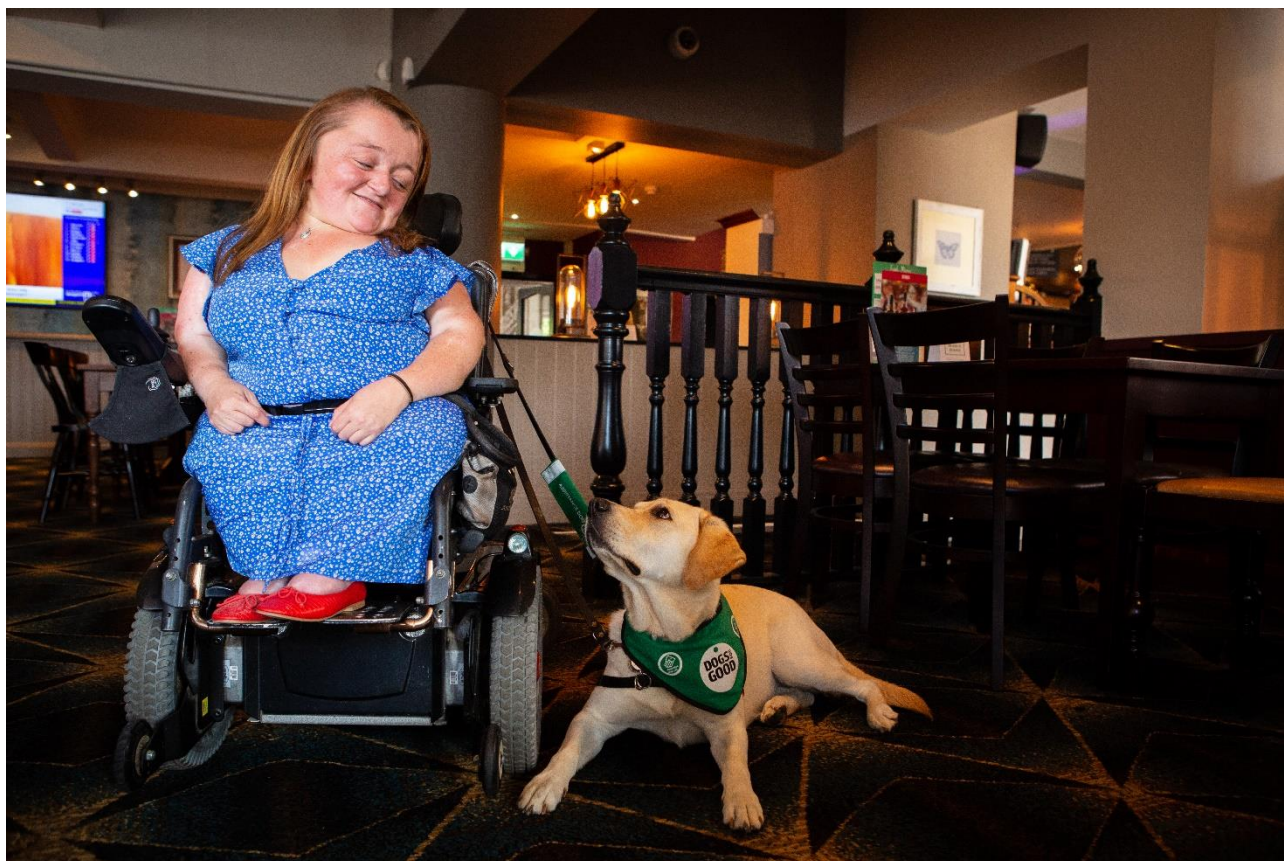
REPORT OF THE TRUSTEES
for the year ending 31 December 2021

Partnership Quote: Alice Moore-Simmons and assistance dog, Winter

“Having Winter means that mum doesn’t have to do everything for me or be with me everywhere. I can go off and do my own thing, safe in the knowledge that if I drop my purse, Winter will get it for me. If I need to access a shop, Winter will push the access button for me. If I want to get changed into something different, Winter can help me.

“Independence and confidence are priceless gifts and Winter’s helping me achieve both.

“There’s a whole world out there to explore and with Winter by my side, I’m safe. I feel like a butterfly emerging from a chrysalis and I’m ready to fly.”



DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

FAMILY DOG

Despite the challenges of Covid, our innovative Family Dog service saw a huge uptake in its online workshops meaning we could reach, help and support more families than ever before. The online service was launched in September 2020 but 2021 saw it gathering strength and momentum, delivering no less than 140 virtual sessions compared to an average of 60 in-person workshops per annum pre-Covid.

In addition, there have been over 500 registrations for online workshops in 2022 which clearly demonstrates how needed the service is and perhaps reflects the sharp rise in dog ownership in the UK since the pandemic started. Instructor Cari says: "Covid was worrying and difficult but it offered our service a rare and privileged opportunity to put the virtual workshop offering together – something we'd wanted to do for a long time but just didn't have the time to focus on."

The online offering the Family Dog team put together has helped the charity support so many more parents and families. "They make things so much more accessible for many of the families that contact us who may have previously struggled to access childcare or would have found travelling to our workshops difficult. In-person workshops are still important, but the pandemic has allowed us to reach more people, so it's been a real positive," continues Cari.

There have been instances where some of the children have been able to join their parents for part of the workshops and this has helped those children understand better how to care for and understand their dog. "It's been so lovely to see the children interested and engaged and we find that they really listen to us," says Cari.

As well as huge success, the team have faced challenges. "We are spending a lot more time on tailored aftercare than we would have done previously," explains Cari. "This is in part due to the higher numbers of workshops we're able to put on but also because parents are facing changed circumstances. This means that they need more tailored help from us with putting their workshop learnings into practice as they juggle the issues that Covid brings to their lives; home-schooling, shielding, anxiety in their children due to the changes in routines etc."

The team has also spent a lot of time developing things such as video content and detailed step-by-step written guides so that parents are able to access information in whatever format they find most useful.

Ambitions

We will strengthen the service further in 2022 and the team has conducted a survey to find out what people value, what they want more of, new ideas etc. to ensure that anything the service offers is required and relevant.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

The team will also be developing the service in line with the charity's digital transformation project so that some elements can be automated and others personalised to streamline the user experience further.

"As a team, we've been thinking about other ideas to further the in-person side of the service when restrictions allow and it's safe to do so. In the future, we would like to be able to offer parents a 'one stop shop' to improve continuity of care in the form of dog training sessions and clinics at the centre. It's very much a thought rather than something definite at this stage but whatever happens, it's an exciting time to be part of the Family Dog team!" says Cari.

Impact Quote

Parent feedback

"The virtual Family Dog workshops were great. It's excellent value for money, the staff are kind and helpful and there was a friendly, open atmosphere for the participants. I felt free to ask questions and for more detail at any point. There is a good space between webinars so you have time to catch up on material and the staff offered one to one help between if it was needed. I'm so glad I did the course, if it had been in person I absolutely would not have been able to attend so I hope it continues online for parents like me. Highly recommend!"

"I was actually blown away by this course. Not only were the instructors' knowledge fantastic but also their care in wanting to know our individual set-ups and help with any current problems was exemplary. Feel privileged to have been able to access this course and the aftercare service."



COMMUNITY DOG

2021 saw Dogs for Good's Community Dog team build on the online service it started at the beginning of the pandemic and progress to in-person visits during the latter part of the year.

Development Manager, Selina Gibsone says "We've now got a 'hybrid' session model that works really well. We use virtual sessions with clients who are shielding or vulnerable but still benefit from interaction with our dogs and handlers. For new clients, it's proved a fantastic way to connect with those who are nervous of dogs or interacting with a new person (our handler). It's an easy and straightforward way to help a new client get used to what both dog and person look like rather than meeting them at a distance with face coverings etc."

The team were also able to deliver online sessions training volunteers to run virtual 'dog day' activity sessions for people with a dementia diagnosis. "Some of these volunteers had already received in-person training pre-Covid so the online training was a fantastic way of re-engaging them again to deliver fun and interactive sessions such as doggy bingo, colour a dog and scavenger hunts," says Selina. "The team also ran virtual training sessions for new volunteers which helped bring new people on board and meant we were able to engage people who may not previously have been able to volunteer because of geographical limits.

"We worked with one volunteer who herself felt socially isolated and she said that the online sessions really helped her connect with and interact with more people."

The online group sessions were also used to help the charity interact with some new corporate partners in a fun way. Because of Covid restrictions, new partners haven't been able to visit Dogs for Good's headquarters, so the corporate team delivered some 'lunch and learn' sessions; some of which included the Community Dog team. "Being involved in things like the lunch and learn sessions really helped us use the learnings we'd gained from working differently during the pandemic and being able to transfer them to other groups of people, including much larger groups," says Selina. "It's a wonderful way to help more people interact with the charity and also showcase the incredible power of dogs."

During the summer of 2021, we had two Occupational Therapy MSc students from Oxford Brookes University on placement with us. They worked across the Dogs for Good teams with a particular focus on the assistance dog instructors and community dog handlers. The placements coincided with a wider project we are running, looking into the future development of the charity and how engaging an Occupational Therapist in our work might support a more person-centred approach. Feedback from the placements identified huge benefits and means we will explore further student placement opportunities with Oxford Brookes University in 2022. Additionally, we are working with a recently retired Occupational Therapist who is providing us with some support and insights on a voluntary basis.

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2021

There were inevitably challenges during the year that the team simply couldn't find solutions to. "We were all thrilled when we were able to re-start some of the in-person visits but unfortunately the reality proved to be quite challenging for some of our clients who weren't able to engage safely by wearing face masks and/or social distancing. In these cases, where possible, we would continue to support these clients through virtual sessions to ensure everyone's safety," says Selina.

The great work we have achieved with our partners at Bracknell Forest Council (BFC) over the last three years ended and due to the challenges that many local authorities now face in terms of funding, the contract will not be extended. "It is disappointing but we're focusing on the many positives that have come from the partnership," says Selina. "There were so many successes which demonstrate the impact and benefits and we see it as a huge achievement with so many learnings." As the Assistant Director of Commissioning at BFC said at the close of the project, 'yours is a very popular service and something everyone would prefer to see continuing.'

Dogs for Good Chief Executive, Peter Gorbing says: "One of the outcomes of the Bracknell Forest Council project coming to an end is a recognition that we need to rethink the funding model for work of this nature. If council funding is not achievable, we will look at other ways to fund our Community Dog work to ensure it can continue and provide the benefits we have seen."

"We have some great new projects in the pipeline that we plan to launch in 2022, showing the incredible benefits that animal assisted interventions can have on the lives of many people. We will expand this work significantly over the next few years."



DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

Client Impact quote

Younger People With Dementia

“There’s nothing quite like the presence of a dog to get people smiling and engaged.”

“The sessions brought real joy and fun to everyone who participated and sparked some lovely conversations about dogs past and present.”

(Spokesperson from Younger People With Dementia)

Financial Review

There was an increase in voluntary income of 65% to £4,582,078 in 2021. Fundraising and Legacy income was much lower in 2020 than anticipated so a strong performance in 2021 was very welcome. We received £36,937 (2020 £13,285) from the Job Retention Scheme. Our expenditure decreased by 5% to £3,280,812 (£3,477,992 in 2020). There was a positive movement in funds of £1,441,725 in 2021 (outflow £612,646 in 2020).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall return on investments at the end of 2021 was 10.42%

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity’s needs.

Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should stand up to 9 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. It is the policy of the trustees to invest in further charitable activity when reserves are consistently beyond these levels, as long as there are no wider adverse economic concerns.

As at 31 December 2021, reserves in the charity’s unrestricted funds were £5,707,287 of which £4,621,817 were free reserves. Free reserves are reserves which do not include restricted funds or funds tied up in Freehold property. This represents 15 months (2020 11.3 months), based on projected gross revenue expenditure for the forthcoming year. Despite some continuing economic uncertainty, the trustees are looking to invest in further growth of the Charity’s services over the next year, building on the positive financial performance in 2021.

FUNDRAISING

Our approach to fundraising

All the charity's fundraising is carried out by charity staff and volunteers. Volunteers operate under the careful guidance of staff. The charity does not carry out telephone, door-to-door fundraising or utilise consultants to carry out fundraising on the charity's behalf.

The charity operates to the code of Fundraising Practice as applied by the Fundraising Regulator. Dogs for Good is registered with the Fundraising Regulator.

The charity had no compliance issues in 2021 in terms of meeting the Code of Fundraising Practice.

The charity supports its fundraising volunteers through induction sessions, training and ongoing support. A team within the Fundraising Department is dedicated to supporting volunteers and ensuring that their fundraising activities are compliant with the Fundraising Code of Practice. The charity does not use external fundraisers or commercial participants.

The charity did not receive any complaints regarding fundraising in 2021.

Our Supporter Promise

It is our responsibility to ensure we are using our resources as effectively as possible. That's why we make this promise to you.

We are passionate about our work, the people we help and the way we train our dogs. We tell their stories in a positive and respectful way to help share how we make a difference. We are proud of the relationship we have with our supporters. We have always been and will always be clear and honest with you. Our relationship with you, our supporters, is critical to the work we do and we are truly grateful for your support.

Our values are at the heart of how we operate.

How your gift to us is used

Everything we do is driven by our desire to help as many people as we can. Every donation, sponsorship or legacy is put to good use as effectively as possible. We do not receive any government funding, so raising funds is essential to do the work we do. The money you give us goes to training our dogs and developing our services.

How we fundraise

We think carefully about the types of fundraising we do, how much we ask of our supporters or those that fundraise on our behalf, and we do not use aggressive fundraising techniques – this is no doubt why so many supporters have remained loyal to the charity for years and why so many people also volunteer with us.

Please note that we do not undertake any cold-calling fundraising activities – either via the phone or door-to-door.

How we use your details

We are proud of our work and want to tell you about it and hope you will tell your friends and family too. We will try to understand the best ways to communicate with you but you will always have the choice to unsubscribe from our communications, update your details or choose a different channel.

We do not pass our supporters' details onto any third parties and treat with absolute care any information we are given. We are used to working with vulnerable people and are extremely diligent about any donations from people we consider to be vulnerable.

We encourage our supporters to allow us to gift aid any donations as that gives our charity more money without costing you any more.

We are approachable and friendly so if you do have a query please get in touch. We rarely receive complaints but if we do, we have a system of logging and recording them so we can learn and improve.

Activity

Across the sector, fundraising remained challenging during 2021. Our community fundraising and events continued to be hit by pandemic restrictions with many of our usual activities unable to resume or being postponed until restrictions eased, which had a huge impact on this key area of our fundraising.

To help counterbalance the impact of our community fundraising, we have continued to develop our marketing and fundraising channels over the past year, investing particularly in digital activity to help us reach new audiences and generate funds to support our work. Digital engagement will continue to play an important part of our fundraising strategy, enabling us to communicate with supporters with the most up-to-date information about our work and in a cost-effective way.

Thanks also go to the many individuals who supported us during 2021, the response from our supporters will help us to come through the pandemic, every donation makes a difference and will help us to meet the high demand for our services.

We are confident that the investments we have made in our digital fundraising during the past year will really help us to significantly increase our fundraising income over the next few years. This, in turn, will enable us to expand our services and reach more people

We would also like to thank those who generously left us a gift in their Will – legacies account for around half of our fundraising income each year and enable us to plan for our future and make a vital difference to our work.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

Finally, we are grateful for the support from our corporate partners and trust and grant making organisations over the past year. Their support has provided help in training our dogs and investing in new projects that will help us to develop our services in the future.



Our sincere thanks to all trusts, foundations and corporate partners that supported us in 2021 including:

- Hodge Foundation
- Petplan Charitable Trust
- The Boshier-Hinton Foundation
- The De Brye Charitable Trust
- The Harry and Mary Foundation
- The Hospital Saturday Fund
- The James Tudor Foundation
- The Lawson Trust
- The Ostacchini Family Charitable Trust

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

- The Rose Adeane Trust
- No Fear Bridge
- Reading Scientific Services Ltd
- WeatherBeeta UK
- AJN Steelstock
- Ceva Sante Animale

MORE THAN

Special thanks go to our friends at MORE THAN Insurance who partnered with us in 2021 as part of the company's 20th anniversary celebrations and commitment to doing more for their customers, colleagues and community. The team's genuine desire to help Dogs for Good has enabled us to do things we might never have done such as creating an autism awareness campaign with radio presenter, Jo Whiley, working with social media influencers in a celebration about the good in dogs and producing high-quality video content for both our websites.

We also hosted some employee engagement sessions called 'lunch and learn' which have proved really successful and, as part of the company's donation to Dogs for Good, MORE THAN sponsored the lifetime costs of five of our puppies who will, during 2022, be joining us to complete their training.

We know that the team at MORE THAN has become firmly embedded within our own team and we're absolutely thrilled that we'll continue to work with them throughout 2022.

Pets at Home

Our relationship with Pets at Home and their charitable Foundation spans more than 20 years and has gone from strength to strength. In 2021, we were so grateful to be awarded a very generous grant of almost £100k from the Foundation to support the development of Dogs for Good's work in Scotland.

Building on the collaborative project Dogs for Good already has with Dementia Dog, this funding will allow us to build our programme of support to people living with dementia in Scotland, in several ways. Projects will include the extension of a pilot programme to deliver pet dog support workshops for families living with dementia and expanding our Dementia Community Dog service, where a specialised handler and a trained dog work one-to-one with a person living with dementia to help them regain confidence and life skills.

In addition, we will also use the funding to start working on autism-based support projects in Scotland.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, at least one member of the board of trustees must be a beneficiary of the charity.

Organisation

The board of trustees oversees the work of the charity and meets a minimum of four times a year. The Chief Executive is responsible for the day-to-day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Training and Development, Director of Finance and Director of Marketing, meets regularly to review the strategic plan, the external environment and the services the charity provides.

During 2021, the trustees undertook a substantial review of governance-related issues across the whole charity. Using the Charity Governance Code as a benchmarking tool, the review included looking at the effectiveness of the trustee body, a skills audit and a longer-term trustee recruitment plan to bring in skills and experience. The trustees were satisfied that the governance of the charity was strong and robust. Nevertheless, trustees are not complacent and identified a number of areas for regular review. The Governance Sub-committee is active in reviewing all governance issues on an ongoing basis and regularly reports back to the full trustee body.

Related parties and co-operation with other organisations

Any connection between a trustee or senior manager with a third party contractor must be disclosed to the full board of trustees. Details of commercial contract are approved by the trustees.

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration for their role as a trustee during the year.

The pay of senior staff is reviewed annually and where appropriate, increased in line with any cost of living payments given to all staff. The trustees benchmark the pay of senior managers against pay levels in other charities of similar size and complexity.

Risk management

The trustees have a risk management strategy which comprises:

- frequent monitoring of the principal risks and uncertainties that the charity faces documented in the risk register.
- the establishment of policies, systems and procedures to mitigate those risks.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

2021 continued to be dominated by the Covid-19 pandemic. The impact on service delivery and ways of working was significant, and, given changing government guidance, the charity erred on the side of caution in ensuring we did everything possible to maintain the health and welfare of our staff, clients, volunteers and dogs. We continue to monitor our finances carefully in case contingency plans are needed.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2021

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2021

Auditors

Ellacotts Audit Services Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



John Farrell
29 April 2022

Opinion

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 22 and 23, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omissions or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also perform the following procedures:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Charlotte Toemaes BSc FCA (Senior Statutory Auditor)
For and on behalf of Ellacotts Audit Services Limited
Chartered Accountants & Statutory Auditor
Countrywide House, 23 West Bar, Banbury
Oxfordshire, OX16 9SA

Date: 29 April 2022

DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Donations and legacies	1	3,581,265	1,000,813	4,582,078	2,779,148
Charitable activities	2	775	-	775	399
Other trading activities	3	7,750	-	7,750	7,909
Investment income	4	21,322	-	21,322	24,863
Total incoming resources		3,611,112	1,000,813	4,611,925	2,812,319
Expenditure					
Costs of raising funds	5	805,066	-	805,066	852,403
Charitable activities	6	1,585,635	890,111	2,475,746	2,625,590
Total resources expended	9	2,390,701	890,111	3,280,812	3,477,993
Net gains/(losses) on investments	13	134,312	-	134,312	69,533
Investment Management Fees		(23,700)	-	(23,700)	(16,505)
Net deficit and net movement in funds for the year		1,331,023	110,702	1,441,725	(612,646)
Reconciliation of funds:					
Funds at start of year		4,376,264	610,091	4,986,355	5,599,001
Total funds at end of year	18	5,707,287	720,793	6,428,080	4,986,355

There were no recognised gains or losses other than the deficit for the financial year. All income and expenditure derives from continuing activities.

DOGS FOR GOOD

BALANCE SHEET as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	1,843,216	1,793,699
Investments	13	1,397,815	1,265,887
		3,241,031	3,059,586
Current assets			
Stock	14	28,348	29,468
Debtors	15	517,267	273,252
Cash at bank and in hand		2,852,887	1,805,688
		3,398,502	2,108,408
Creditors: amounts falling due within one year	16	(211,453)	(181,639)
Net current assets		3,187,049	1,926,769
Total assets less current liabilities		6,428,080	4,986,355
Net assets	19	6,428,080	4,986,355
Restricted funds	17	720,793	610,091
Unrestricted funds	18	5,707,287	4,376,264
		6,428,080	4,986,355

Company registration number 4416149

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2022.



John Farrell
Chair

The accompanying accounting policies and notes form an integral part of these financial statements.

DOGS FOR GOOD

CASH FLOW STATEMENT as at 31 December 2021

	Note	2021 £	2020 £	
Net cash inflow from operating activities	a	1,238,215	(572,055)	
Capital expenditure				
Purchase of tangible fixed assets		(169,700)	(337,586)	
Purchase of fixed asset investments		(21,316)	(21,371)	
Financing				
Increase/(decrease) in cash		1,047,199	(931,012)	
a. Reconciliation of changes in resources to net cash inflow from operating activities				
Net incoming/(outgoing) resources for the year		1,441,725	(612,646)	
Depreciation and write-off of fixed assets		120,183	110,804	
Unrealised investment gain		(134,312)	(69,533)	
Investment Management Fees		23,700	16,505	
(Increase)/decrease in debtors		(244,015)	47,292	
Increase/(decrease) in creditors		29,814	(64,280)	
Decrease/(increase) in stock		1,120	(197)	
Net cash inflow from operating activities		1,238,215	(572,055)	
b. Reconciliation of net cash flow to movement in net debt (note c)				
Increase/(decrease) in cash		1,047,199	(931,012)	
Change in net debt		1,047,199	(931,012)	
Net cash at 1 January 2021	c	1,805,688	2,736,700	
		2,852,887	1,805,688	
c. Analysis of changes in net debt				
	At 1 January 2021	Cash flows	Other changes	At 31 December 2021
	£	£	£	£
Cash at bank and in hand	1,805,688	1,047,199	-	2,852,887
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	1,805,688	1,047,199	-	2,852,887

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The charity 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 note(s).

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

GOING CONCERN

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Material legacies which have been notified but not recognised as incoming resources in the SOFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

RESOURCES EXPENDED

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog.
- other expenditure represents those items not falling into any other heading.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

FUND ACCOUNTING

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

CAPITALISATION OF TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold Buildings	50 years straight line
Motor Vehicles	25% straight line
Equipment	15% reducing balance, 5, 7 and 10 years straight line
Computer Equipment	3 years straight line

INVESTMENTS

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statements of financial activities.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

STOCK

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale, and the value of dog food.

LIABILITIES

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution schemes

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

LEASED ASSETS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the SOFA so as to produce a consistent periodic rate of charge on the net obligation outstanding at each period.

All other leases are regarded as operating leases and the payments made for them are charged to the statement of financial activities on a straight line basis over the lease term.

TAXATION

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2021 £	Total 2020 £
Donations & Gifts	920,387	1,000,813	-	1,921,200	1,752,056
Legacies	2,660,878	-	-	2,660,878	1,027,092
Total Voluntary Income	3,581,265	1,000,813	-	4,582,078	2,779,148

The income from donations and legacies was £4,582,078 (2020: £2,779,148) of which £3,581,265 was unrestricted (2020: £1,875,523) and £1,000,813 restricted (2020: £894,875)

	2021 £	2020 £
Legacies		
The following material legacies have been recognised as income in the year:		
Ms B Springford	30,000	-
Ms C M Smith	75,129	-
E M Cottrell	160,000	-
E Bytheway	29,000	-
Dr E Mitchell	321,488	-
Ms E Chapman	75,000	-
Ms G Stanton	86,758	-
Ms J Reeves	60,000	-
J Wright	75,236	-
J Hursthouse	48,125	-
Ms M Scott	30,000	-
Ms M Forster	65,039	-
Ms P Ansell	101,250	-
Ms P White	350,000	110,000
R H Boxhall	51,088	-
Ms R Booth	40,000	-
Ms R Curtis	25,073	-
Ms S Thomas	115,404	54,389
Ms S Braham	40,980	-
T Thomas	29,507	-
Ms V Cook	148,978	-
Ms P Menzies	62,411	-
Ms F Webb	41,369	-
B Patten	75,330	-
A C Darby	117,892	-
Ms M Govan	40,964	35,000
Ms L Taylor		53,463
Ms S Woodgates		29,402
Ms J Loverock		65,000

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

Legacies (continued)

	2021	2020
	£	£
Ms A Hendry		34,000
Ms C Shelley		43,337
Ms M Jones		61,640
Ms I Reed		43,020
Ms B Hawke		73,276
E Bytheway		25,000
Ms M Leedham		39,340
H Spooner		58,661
Other legacies received	364,857	301,564
	<u>2,660,878</u>	<u>1,027,092</u>

All legacies are classified as unrestricted. There are some legacies of which the charity has been notified at 31 December 2020 for which the amounts cannot be fully ascertained. The financial statements include payments received on account but not any estimated for the future amounts receivable. There is estimated to be in excess of £268,000 of residuary legacies due at the year end.

2 CHARITABLE ACTIVITIES

	2021	2020
	£	£
Qualification Fees	775	399
	<u>775</u>	<u>399</u>

All Qualification Fees are classified as unrestricted.

3 OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Income from ancillary trading	7,750	7,909
Cost of merchandise	(4,484)	(4,899)
	<u>3,266</u>	<u>3,010</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

4 INVESTMENT INCOME

	2021	2020
	£	£
Bank deposits	6	3,492
Share dividends	21,316	21,371
	21,322	24,863

All investments are held in the United Kingdom
All Investment income is classified as unrestricted.

5 COSTS OF RAISING FUNDS

	2021	2020
	£	£
Staff salaries and pensions	506,436	536,160
Other fundraising expenses:		
Donor recruitment, retention and communication	125,448	109,493
Digital	30,251	37,904
Shows and events	4,110	7,777
Travel	882	535
Administrative expenses	46,518	64,828
Support costs (note 8)	86,937	90,807
Cost of merchandise	4,484	4,899
	805,066	852,403

All fundraising expenditure is unrestricted.

6 CHARITABLE ACTIVITIES

	Direct Costs	Indirect Costs	2021	2020
	£	£	£	£
Provision of services:				
Assistance Dogs	1,552,552	164,697	1,717,249	1,680,944
Family Dog	270,816	33,454	304,270	334,503
Community Dog	395,039	59,188	454,227	610,143
	2,218,407	257,339	2,475,746	2,625,590

Expenditure on charitable activities was £2,475,746 (2020: £2,625,590) of which £890,111 was restricted (2020: £885,741).

Governance costs are included in charitable activities.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

Comparative note 6

	Direct Costs £	Indirect Costs £	2020 £
Provision of services:			
Assistance Dogs	1,502,649	178,295	1,680,944
Family Dog	298,287	36,216	334,503
Community Dog	546,068	64,075	610,143
	2,347,004	278,586	2,625,590

7 GOVERNANCE COSTS

	Unrestricted £	Total 2021 £	Total 2020 £
Staff salaries and pensions	87,080	87,080	88,927
Establishment expenses	4,844	4,844	4,333
Office expenses	637	637	768
Professional Fees:			
Accountancy and audit	10,389	10,389	8,873
	102,950	102,950	102,901

8 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

The breakdown of support costs and how these were allocated is shown in the table below. Support costs are allocated on a basis consistent with the use of the resources, e.g. staff costs by the time spent and other costs by their usage.

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2021 £
Accountancy & audit	-	-	10,389	10,389
Staff costs	60,386	116,566	87,080	264,032
Establishment costs	4,070	7,192	4,844	16,106
Office expenses	14,996	20,005	637	35,638
Travel & subsistence	1,476	2,214	-	3,690
Depreciation	6,009	8,413	-	14,422
Total	86,937	154,390	102,950	344,277
	Note 5		Note 7	

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

Comparative note 8

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2020 £
Accountancy & audit	-	-	8,873	8,873
Staff costs	60,067	115,920	88,927	264,914
Establishment costs	4,944	8,372	4,333	17,649
Office expenses	18,468	24,805	768	44,041
Travel & subsistence	1,788	2,683	-	4,471
Depreciation	5,540	7,756	-	13,296
Total	90,807	159,536	102,901	353,244

9 TOTAL RESOURCES EXPENDED

	2021 £	2020 £
Total resources expended include:		
Auditors' remuneration		
Audit services	7,250	6,950
Depreciation and amortisation:		
Tangible fixed assets	120,183	110,804
Pensions costs	136,184	135,470
Operating lease rentals:		
Hire of motor vehicles	116,063	111,567
Other equipment	26,365	23,837
Land and property	4,456	11,689

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

10 EMPLOYEES

Staff costs during the year were as follows:

	2021	2020
	£	£
Wages and salaries	1,750,138	1,905,426
Social security costs	161,823	171,142
Pension costs	136,184	135,470
	<u>2,048,145</u>	<u>2,212,038</u>
Other costs	42,116	37,169
	<u>2,090,261</u>	<u>2,249,207</u>

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Training and Development and Director of Marketing. The total employee benefits of the key management personnel of the charity were £265,534 (2020: £280,748).

The average number of full time equivalent employees, analysed by category, during the year was:

	2021	2020
	Number	Number
Charitable activities	49	51
Fundraising	12	13
Governance	3	3
	<u>64</u>	<u>67</u>

During the course of the year 1 employee (2020 – 1 employees) received remuneration in the range of £70,000 - £80,000, and 1 employees (2020 - 2 employees) received remuneration in the range £60,000 - £70,000.

11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

No trustees received remuneration in the year directly from the charity for work directly under a commercial contract (2020: £15,099).

There were no expense reimbursements paid to trustees in 2021 (2020: Nil).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

12 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	2021 Total £
Cost			
At 1 January 2021	2,053,945	666,920	2,720,865
Additions	-	169,700	169,700
Disposals	-	(91,757)	(91,757)
At 31 December 2021	<u>2,053,945</u>	<u>744,863</u>	<u>2,798,808</u>
Depreciation			
At 1 January 2021	554,211	372,955	927,166
Provided in the year	40,854	79,329	120,183
Disposal	-	(91,757)	(91,757)
At 31 December 2021	<u>595,065</u>	<u>360,527</u>	<u>955,592</u>
Net Book Value at 31 December 2021	<u>1,458,880</u>	<u>384,336</u>	<u>1,843,216</u>
Net book value at 31 December 2020	<u>1,499,734</u>	<u>293,965</u>	<u>1,793,699</u>

All tangible fixed assets were used for charitable purposes.

13 INVESTMENTS

An analysis of investments is as follows:	2021 £	2020 £
COIF Charity Funds	22,740	19,362
Charities Aid Foundation	157,185	136,669
Fixed Interest	172,465	184,180
UK Equities	307,571	243,858
Overseas Equities	497,312	495,227
Property	99,555	82,320
Alternatives	75,262	47,639
Multi Asset	35,571	31,720
Cash	30,154	24,912
Total listed investments	<u>1,397,815</u>	<u>1,265,887</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

Listed Investments

	2021	2020
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2021	1,265,887	1,191,488
Additions	21,316	21,371
Fees	(23,700)	(16,505)
Unrealised gain/(loss) on revaluation	134,312	69,533
Valuation as at 31 December 2021	<u>1,397,815</u>	<u>1,265,887</u>

If the investments had not been re-valued they would have been included on the historical costs basis at the following amounts:

	Close Brothers £	COIF Charity Fund £	Charities Aid Foundation £	Total £
Cost				
At 1 January 2021	1,028,399	4,100	83,450	1,115,949
Additions	18,886	-	2,430	21,316
At 31 December 2021	<u>1,047,285</u>	<u>4,100</u>	<u>85,880</u>	<u>1,137,265</u>

14 STOCK

	2021	2020
	£	£
Stock	<u>28,348</u>	<u>29,468</u>

15 DEBTORS

	2021	2020
	£	£
Prepayments	131,651	127,817
Accrued income	377,616	135,245
Other debtors	8,000	10,190
	<u>517,267</u>	<u>273,252</u>

Accrued income includes £323,055 legacy income (2020: £114,281).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	152,875	78,292
Accruals	21,306	59,679
Other taxation and social security	37,272	43,668
	211,453	181,639

17 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2021	255,775	-	280,872	11,570	61,874	610,091
Donations received during the year	-	81,632	-	399,977	519,204	1,000,813
Expenditure	(5,684)	(81,632)	(8,261)	(411,547)	(382,987)	(890,111)
At 31 December 2021	250,091	-	272,611	-	198,091	720,793

COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2020	261,549	41,616	289,133	-	-	592,208
Donations received during the year	-	130,295	-	383,431	389,899	903,625
Expenditure	(5,684)	(171,911)	(8,261)	(371,861)	(328,025)	(885,742)
At 31 December 2020	255,775	-	280,872	11,570	61,874	610,091

- i The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

- ii Assistance Dog Fund previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled children. The Skilled Companions Fund has been expanded to include the training of assistance dogs for children with autism.
- iii The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.
- iv The Training Hall Fund had been set up to raise money to improve training facilities.

Restricted Funds (continued)

Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	IT Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2021	56,041	-	5,833	-	-	61,874
Donations received	293,253	45,634	-	4,000	176,317	519,204
Expenditure	(253,415)	(45,634)	(2,917)	(4,000)	(77,021)	(382,987)
At 31 December 2021	95,879	-	2,916	-	99,296	198,091

COMPARATIVE

Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	IT Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2020	-	-	-	-	-	-
Donations received	268,797	81,127	8,750	-	31,225	389,899
Expenditure	(212,756)	(81,127)	(2,917)	-	(31,225)	(328,025)
At 31 December 2020	56,041	-	5,833	-	-	61,874

The other restricted funds as at 31 December 2021 are comprised of:

- i The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.
- ii Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

Restricted funds (continued)

- iii The Aftercare Project Fund was established in 2003. The condition of the gifts is that income is to be used for follow up visits by instructors to qualified team.
- iv The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.
- v Kennel and Equipment was established regarding funds put towards our kennel day block.

18 UNRESTRICTED FUNDS

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2021	1,156,234	3,220,030	4,376,264
Incoming resources	-	3,611,112	3,611,112
Expenditure	(70,764)	(2,319,937)	(2,390,701)
unrealised gain on investment	-	134,312	134,312
Investment Management Fees		(23,700)	(23,700)
At 31 December 2021	1,085,470	4,621,817	5,707,287

COMPARATIVE

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2020	1,203,764	3,803,029	5,006,793
Incoming resources	-	1,908,694	1,908,694
Expenditure	(77,454)	(2,514,797)	(2,592,251)
Unrealised gain on investment	-	69,533	69,533
Transfer between funds	29,924	(29,924)	-
Investment Management Fees	-	(16,505)	(16,505)
At 31 December 2020	1,156,234	3,220,030	4,376,264

The Designated fund represents the net book value of the Freehold building after taking into account the National Lottery Board Fund. The Building was constructed from funding from the National Lottery Board Fund, shown in restricted funds (note 17).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total £
Tangible fixed assets	1,085,470	232,128	525,618	1,843,216
Investments	-	1,397,815	-	1,397,815
Current assets	-	3,203,327	195,175	3,398,502
Current liabilities	-	(211,453)	-	(211,453)
	<u>1,085,470</u>	<u>4,621,817</u>	<u>720,793</u>	<u>6,428,080</u>

COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total £
Tangible fixed assets	1,156,234	94,985	542,480	1,793,699
Investments	-	1,265,887	-	1,265,887
Current assets	-	2,040,797	67,611	2,108,408
Current liabilities	-	(181,639)	-	(181,639)
	<u>1,156,234</u>	<u>3,220,030</u>	<u>610,091</u>	<u>4,986,355</u>

20 COMMITMENTS

There were capital commitments at 31 December 2021 of £nil (2020 - £nil).

LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

Plant and Machinery	2021 £	2020 £
Within one year	69,135	105,852
Between two and five years	55,548	33,137
	<u>124,295</u>	<u>138,989</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

21 PENSIONS

The Charity operates defined contribution pension schemes for the benefit of the employees. The assets of the schemes are administered by trustees in funds independent from those of the charity.

22 RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period requiring disclosure.



Dogs for Good

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Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Patron

The Marquess of Hertford

Vice Patrons

Brian Blessed

Dr Roger Mugford

Peter Purves

Vice Presidents

Marie Carden

Rosemary King

Ian Burr

The Board of Trustees

John Starley

Annabelle Charman

Ginette Bryant

John Sewell-Rutter

Patricia Thompson

Ross Tiffin

John Farrell (Chair)

Chief Executive and Company Secretary

Peter Gorbing

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Bankers

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DOGS FOR GOOD

England & Wales - Charity number 1092960

Accounts



LIFE CHANGING
DEVOTION



Annual Report & Financial Statements for the year ended 31 December 2020

Making life changing differences to people with disabilities through a trained dog

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2020

Our Vision

A world in which everyone and every community is able to benefit from the help of a trained dog.

Our Mission

We bring trained dogs and people together to help them overcome specific challenges and enrich and improve the lives of both.

What We Do

We train assistance dogs to help adults and children with disabilities lead more independent lives, at home and in the community.

We train and support activity and therapy dogs and their specialist handlers to work in communities and schools.

We provide training and support to families of children with autism to help them overcome specific challenges through a family dog.

We continually explore new ways that dogs can help people.

Our Values

Quality – in all we do

We are committed to achieving high standards and advancing best practice.

Individual approach

We value and respect each person and each dog as an individual and strive to help them all fulfil their potential and to learn from them. We engage with everyone openly and honestly.

Dog wellbeing

We work to ensure the health and happiness of our dogs. We will never knowingly compromise their welfare.

Innovation

We continually develop new ways dogs can help people, through our curiosity, learning and expertise.

Collaboration

We work together and with others in teams, to advance our collective knowledge, operate more effectively, and thereby help more people.

Every pound counts

We make the most of every pound and every hour of volunteering given to us, by spending wisely, working efficiently and remaining focussed on our mission.

Highlights – Outcome and impact

Innovative digital working

Utilised technology to create exciting new virtual ways of working both within the charity and to support our clients and volunteers that will aid our future operations. This included virtual interactive puppy classes and training modules.

Designed and implemented aftercare support virtual ‘visits’ that allowed us to continue to support our 289 assistance dog partnerships. We placed 17 new assistance dogs during the year – a third of what we had planned, but this was a significant achievement given the challenges of placing dogs with clients.

Developed and launched a new virtual service for our Family Dog clients in September that enabled 206 families to attend workshops during the year. In post-Covid times, we will continue to offer virtual workshops along with face-to-face ones.

Our Community Dog team pioneered virtual opportunities that enabled us to support and keep connected to clients during lockdown. These included virtual dog walks, bingo and road safety games. This enabled us to expand the geographical reach of our client group and will remain part of our service in the future. During the year we held 383 animal assisted intervention sessions, 134 of which were virtual, working with 84 different clients.

Looking forward to supporting more people

Working alongside our Dementia Dog partners, Alzheimer Scotland, we developed a new and unique dementia Family Dog service in Scotland – supporting people with dementia and their families who either have, or plan to get a pet dog. We plan to extend this service beyond Scotland in 2021.

Good Advice – a new web-based information service for the wider public

Good Advice draws on our expert understanding of dogs built over many years of experience bringing dogs and people together. Good Advice encourages people to build a strong bond with their dog based on an understanding of dog behaviour and well-being that will ensure their dog is happy and healthy.

Effective collaboration

Accepted as members of the International Working Dog Registry (IWDR). This will enable us to access data on hundreds of assistance dogs across the world which in turn will assist us to make more informed decisions about our breeding stock.

Set up Dogs for Good’s first Breeding Advisory Group with experts in field of veterinary science and canine reproduction.

Founder member of the Assistance Dogs Europe Breeding Co-operative.

Established an internal Research Group to filter research requests and ensure that our research work is focused on areas that will most benefit the charity.

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2020

The trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Trustees are Directors and will be referred to throughout this document as trustees.

A Year Like No Other

2020 was certainly an extraordinary year when all of us faced challenges unlike any we have before. Inevitably, the impact of the Covid-19 pandemic caused disruption to Dogs for Good's work in every part of the organisation, but it was incredibly heartening to see how everyone connected with the charity, staff, volunteers, clients, and indeed dogs, all rose to the challenges and overcame them in ways that will have a lasting positive impact on our work.

Our top priority throughout the pandemic has been the health, safety and wellbeing of our staff, volunteers, clients and dogs. Many of the people we support are clinically vulnerable to the virus, which necessitated a cautious approach to ensure we protect everyone connected with the charity.

A significant outcome of the pandemic has been the increased recognition of the positive role that dogs can play in our lives. In describing the important role our dogs play in supporting our clients who can often face social isolation, we used to ask people to imagine what it might feel like not to leave their home for several years; the reality for many of the people we work with before our wonderful dogs start to support them. The pandemic has meant that sadly, many more of us have now experienced first-hand what social isolation really feels like and thus, the power of the human-dog bond has become more important than ever. Dogs give us a reason to go out, help us feel less isolated and always manage to bring a smile to our faces during difficult times. The pandemic has brought into sharp focus that the work we do really does make life-changing differences; it enables people to go out safely and with confidence, live more independently and experience far greater social interactions thanks to the support and devotion of our expertly-trained dogs.

Many of the challenges are ongoing, not least working face-to-face with the people we support - a vital part of our Assistance Dog and Community Dog services. Government restrictions and our new protocols to ensure we were working safely meant that there were, and still are, limits to what we could achieve in terms of placing assistance dogs and working with people across these services. Assistance dogs coming through our socialisation and training process were not able to be matched and then placed with people in the numbers we are used to achieving.

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2020

We did manage some face-to-face work but the new ways of working made the process incredibly time-consuming. We have had to be very flexible and find solutions quickly to work successfully within the changing landscape of Covid-19 restrictions.

On the plus side, we have learnt a huge amount during the crisis that will serve us well in the future. Due to the large amount of development work and key projects being undertaken during the initial lockdown period, all our staff continued this work allowing us to move forward with a number of projects that may otherwise have taken us two or three years to achieve. In addition, we developed new ways of working to enable us to provide a range of virtual services and support to our clients, volunteers and dogs when they needed it most. During the second lockdown in November some flexible furloughing took place.

These new virtual ways of working have been well-received and will be very valuable going forward. We certainly do not want to replace face-to-face meetings, support sessions or workshops but there is a positive place for virtual support where it can deliver help and advice in a more timely and responsive way. This certainly puts us in an exciting position for growing our support for people in the future.

Funding will continue to be a challenge in 2021 but we are so grateful to the many people who have continued to support our work during this difficult time. It was also incredibly heartening to read the messages of support from people who donated over the year. Our fundraising team has worked tirelessly to minimise the loss of revenue in areas such as events and community fundraising and are actively working to engage with new supporters and generate funds, particularly through virtual activities and digital fundraising. Every bit of support given to us now will enable us to continue our work in the long term.

The experiences of the past year have taught us that we are a resilient charity and will continue to rise to all the challenges that come our way. The charity is stronger now than ever thanks to the outstanding work and support of our staff, volunteers and of course our dogs.

John Farrell
Chairman

Peter Gorbng
Chief Executive

Strategic Report
Achievements and Performance
Year in Numbers



Assistance Dog

- 54 puppies bred through our own breeding scheme.
- 99 puppies being socialised by volunteers and supported by the charity at the end of 2020.
- 17 dogs qualified as assistance dogs (1/3 of what was originally planned for 2020).
- We continued to support 285 assistance dog partnerships and teams for children and adults with physical disabilities, children with autism and people with dementia.
- 35 dogs commenced their training.

Family Dog

- We supported 199 new families with an autistic child through our Family Dog workshops (hosted online from September 2020).
- 236 families accessed support from our Family Dog instructors through telephone and email aftercare. 890 parents who have previously attended workshops continue to have access to peer support and instructor advice through our Facebook members group.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2020

Community Dog

- We ran 382 Community Dog sessions during 2020, introducing new protocols to keep our clients, staff and dogs safe through the pandemic. Where we were able to work 'in person', this included working in new socially distanced ways with strict hygiene standards. For our Community Dogs, this required some extra training, including familiarising them with face masks and visors, and the smell of hand sanitiser.
- We held 134 virtual Community Dog sessions, from Dog Bingo, to virtual dog walks and road safety card games. Our Community Dog Handlers became very creative, finding new ways to engage and motivate clients online. We trained our Community Dogs to work around new technology too. This meant we could continue to help clients to meet their personal goals, as well as supporting positive mental wellbeing through lockdown.

Volunteer support

We have:

- 238 active fundraising volunteers supporting us.
- 109 Puppy Socialisers & Breed Stock Holders giving our puppies the best start in life.
- 333 volunteers who care for our dogs on a regular basis as boarders for short or long-term care.
- 10 Volunteer Drivers and 2 office volunteers providing regular support to help our staff.

Assistance Dog training in a pandemic

Right across the organisation, changes had to be made to all our processes to accommodate lockdown and the emerging pandemic. Our training department underwent a huge change to the normal ways of working and it was imperative that these changes were made rapidly and thoroughly to ensure the safety of our dogs and staff.

Training dogs in a pandemic is not easy but we adapted and managed to find solutions to the problems we faced.

Our training team put together a library of videos demonstrating training techniques to help volunteers and clients keep up with elements of their dogs' training where possible. In addition, the team put together a series of practical and fun 'Good Ideas' videos to help our volunteers and clients provide enrichment for their dogs when walks were not so plentiful due to restrictions, shielding etc. We were also able to share these videos more widely through our digital channels to help pet dog owners who were looking for ideas to support their dog when they were less able to get out due to restrictions around exercise.

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2020

Instructors also used virtual platforms to continue to communicate with clients. This was especially important for clients whose dogs had been placed with them weeks or even days before lockdown. In these cases, clients would normally have had a daily in-person visit from their Instructor to help them and their dog begin to bond and help the client start to work with their dog. Obviously, in-person wasn't possible during lockdown, so Instructors conducted virtual sessions with their clients and dogs, sometimes using their own companion dogs to demonstrate a task.

For some of our more sensitive dogs, lockdown proved to be a positive experience as it offered more time to build a closer bond with their new owner.

Puppy classes, usually comprising group sessions in our training hall, were quickly adapted to work virtually instead of in-person. Our puppy team worked with volunteer puppy socialisers to assess which platform worked best for everyone. The puppy team set socialisers a weekly training task, such as 'sit and wait' or working on recall, for everyone to practice and video with their puppy during the week. The puppy team then reviewed the videos that volunteers submitted and everyone took part in a virtual meeting to go through any problems and discuss with each other how they found the challenge. The calls were also a really great way for everyone to get together and have a general chat; helping to lessen the sense of social isolation that many people felt during lockdown.



DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2020

When restrictions relaxed a little, our trainers were able to get back to training our dogs in-person again. Where it was possible, we accessed public spaces such as shops and shopping centres which are environments our dogs have to be comfortable in, all the time adhering strictly to government guidelines. We are so grateful to our partners, Westminster Foundation and Reading Scientific Services for their donation of PPE which was essential to us being able to keep everyone safe.

Our health and welfare team worked hard to find new ways to manage the complex task of kennel management and the new processes they have put in place are among some of the most robust in the charity. They had to change a lot of routine procedures to cope with the challenges of Covid-19 and keep everyone safe. For example, the traditional handover of a dog in training and likewise, the handing back of a dog after its daily training session required increased hand hygiene measures as normally, many pairs of hands would make contact with the dog. In addition, while dogs do not transmit the Covid-19 virus to humans, they are, nonetheless, a 'surface' and that surface has to be made safe to keep humans safe so all our dogs had to be thoroughly wiped down before and after training. Similarly, all equipment such as leads and collars were removed from dogs before they were returned safely to their boarder.

Thanks to all the training staff, volunteers and clients who rose to the challenges that 2020 brought, we are extremely grateful for everyone's efforts which enabled us to safely continue to care for and train our dogs during this challenging time.

Assistance Dog Team - Luke and Sunley

Like most children during the lockdowns of 2020, 12 year-old Luke was home-schooled. But unlike most children being home-schooled, Luke had his trusted four-legged companion, Sunley by his side. Sunley is a Dogs for Good assistance dog trained to help Luke live more independently and is also his best friend.

When Luke was asked to compile a descriptive piece of writing using metaphors as part of his English lessons, his inspiration came in the form of Sunley. Below is what he wrote.

Sunley (the best dog in the world)

My dog, Sunley, is a gigantic fluffball.

He is a big scaredy-cat, no literally, he is big and scared of the cat!

He has soft, floppy ears and a wet, black nose.

His tail is a bushy wagging machine and his eyes are as black as space but twinkle like the stars when he is happy.

His fur is as golden as the sun and he is as delightful as a warm summer's day.

He is as big as a giant but as soft as cotton wool.

He is a hoover, a face-licker, a treat-gobbler and thing of beauty and joy.

He is scared of water but loves chasing a ball.

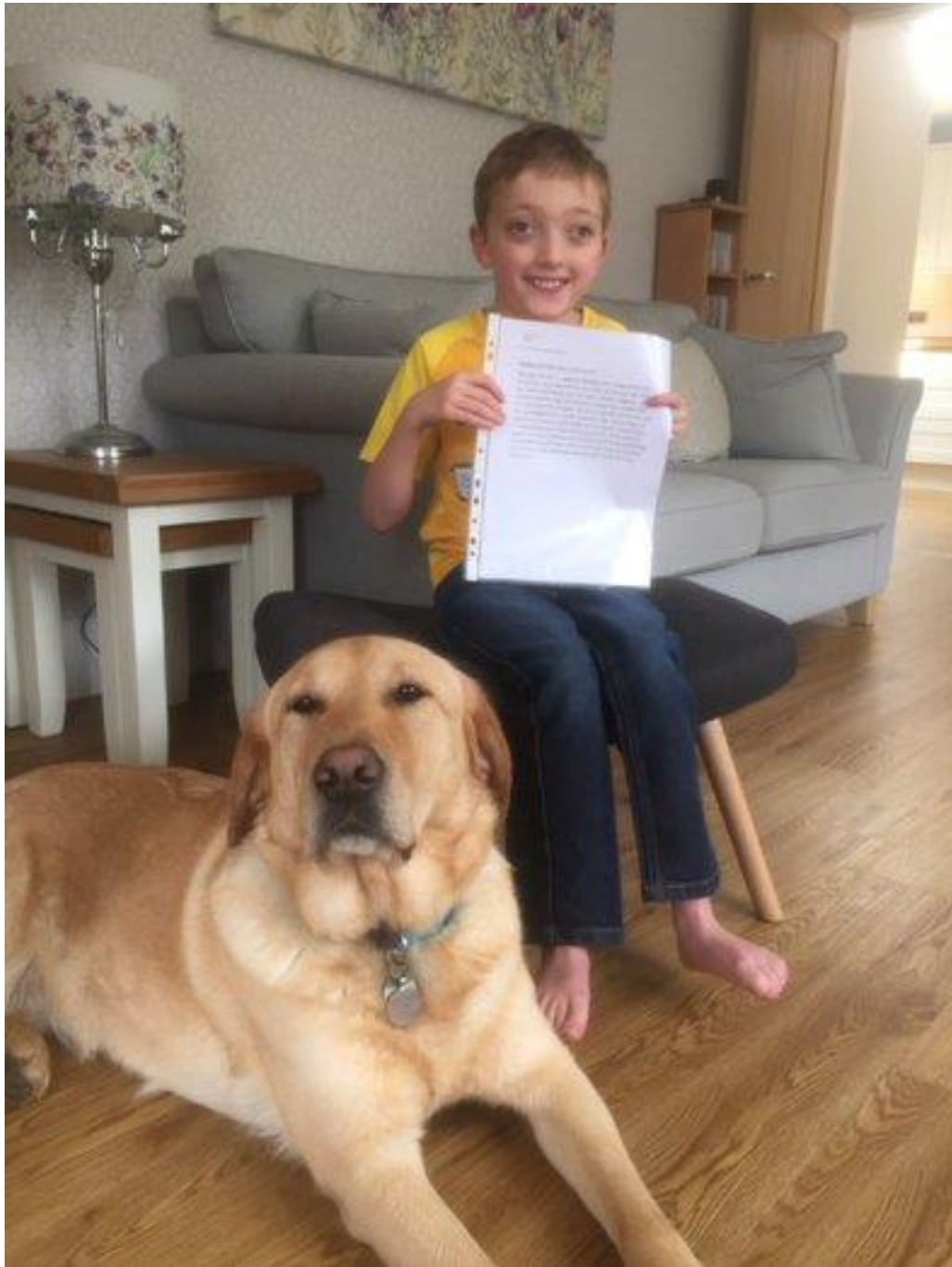
He likes to sit by me and brings me comfort and he helps me in more ways than he will ever know.

He is a big, soft teddy bear but best of all, he is my best friend!

DOGS FOR GOOD

REPORT OF THE TRUSTEES
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With thanks to The Bernard Sunley Foundation for their sponsorship of Sunley.



DOGS FOR GOOD

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Assistance dog partnership Lydia and Ziva

Lydia (18) has Ehlers Danlos syndrome and was matched to assistance dog Ziva in February 2020.

Ziva was supposed to join Lydia and her family towards the end of March. Unfortunately, the start of lockdown meant that the pair of them had to wait for six months until they were able to start their journey together, but Lydia says it's been worth the wait.

"Ziva has changed so many things for me but I'd say the biggest thing is confidence," says Lydia. "Before, I was always nervous of being out on my own in my wheelchair. I was scared I'd drop things and I was hugely self-conscious and stressed.



"Now, because I'm so focussed on Ziva, I pretty much forget about all that. Recently, I went shopping with Mum and took myself off, picked some things out and then took them to and through the checkout. Something I'd never have done before."

Lydia's mum, Sophia, agrees and says: "Ziva and Lydia are a lovely team. The fact that Ziva can help Lydia with practical things like retrieving dropped items etc. is wonderful because it gives Lydia far more independence and I'm confident that Lydia's future is brighter with Ziva by her side.

"I heard Lydia laugh and giggle far more in the first few weeks they were together than I have done in a very long time."

Lydia says she feels more optimistic now: "I have hope for the future and that's all down to Ziva. I'm going out by myself to walk her and I've had people come up to me saying how clear it is that we adore one another. She's amazing and I love her to bits."

Volunteering

Abby Gissey – Temporary Boarder

Being a temporary boarder for Dogs for Good brings so many special experiences and to be able to volunteer and 'give back' in such a mutually beneficial way is really lovely. My fiancé and I usually look after each dog for three to four months while they go through their training but 2020 was quite different; because of the pandemic, we had our dog for a year. To have him with us during such an uncertain time was enormously beneficial to my mental health. I was furloughed for months during the pandemic, so having a dog to look after gave me focus and routine. He gave me such comfort and helped keep my spirits up on days when I felt worried and low. He gave me the confidence to go and explore some lovely walks that were right on my doorstep and we spent many happy hours out and about watching the seasons change.

Vikki Meakins – Puppy Socialiser

The lockdowns and restrictions that played such a huge part of 2020 took a real toll on everyone and it's been quite challenging finding ways to socialise puppies in a pandemic! However, I didn't do it alone as the support I received from the Dogs for Good puppy team was amazing. Despite the fact I wasn't able to interact with the team in the usual face-to-face way, I still received a huge amount of guidance and help using virtual workarounds.

Having dogs at home provides my family and I with many pleasures but none more so than walking and exploring together. They encourage us to exercise and look after our health and many times I have seen my children's mood lift after we have been out for a walk, particularly during lockdown. I think the same is true for us adults, too!

I have seen our children turning to the dogs for comfort in the form of interaction and distraction many times. In addition, having dogs has developed the children's sense of responsibility and understanding of another species' needs which, as a parent, I find hugely gratifying.

Developments in Training

In March, we took the opportunity to look at what we could learn from having to work in different ways and use that learning to undertake new projects that would help us grow into an even more robust and forward-thinking organisation. Because we have had to work in a far more focused way, what we have learned and implemented organisationally in 2020 would, ordinarily, have taken two or three years to achieve.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
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IWDR – International Working Dog Registry

We took a close look at our breeding programme with the ambition of improving the lineage and quality of the dogs that we match to our clients, thus further enhancing the experience that our clients have with their future assistance dog. We felt that the best way of doing this was to join the International Working Dog Registry (IWDR) which is a database of working dogs that analyses genetics, health, behaviour and performance and indicates markers of success for using a particular line of sire or dam. It is currently used by 600 working dog organisations around the world to inform breeding decisions and help the process of selecting the most appropriate dogs. We submitted our application in September and after a thorough and rigorous process where we had to provide details of our ethical and welfare standards as well as information about our assistance dog service, we were very proud to be accepted as a member in November.

We are now able to access data on hundreds of working assistance dogs across the world which will help us develop our breeding ‘foundation colony’ by using the IWDR data to select dogs with proven assistance dog lineage. We will also input data into the registry once we start breeding from our foundation colony.

ADEU

We are already starting to use the IWDR worldwide behavioural checklist to work on a breeding programme for ADEU (Assistance Dog Europe), the European Chapter of Assistance Dogs International and this will see international collaborations in reference to breeding stock.

Breeding Advisory Group

To set the benchmark for the type of dog we want to work with us, we have set up a Breeding Advisory Group which will comprise professionals and experts in the field of veterinary science, canine reproduction and genetics.

Research Committee

Over the course of a year, Dogs for Good receives a high number of requests to help with academic research applications. To ensure that we use our time wisely, we set up an internal Research Committee to filter these applications and commit to working with those that are of most benefit to us and the wider Assistance Dog community. These could include research applications with a strong canine welfare focus or those concentrating on dog behaviour and training. For those that fall outside of our filter, the committee will try to signpost organisations/individuals that may be able to help.

Family Dog in 2020

In July 2020, we celebrated the 10th Anniversary of our Family Dog service. This innovative, UK-wide, workshop-based service helps parents with an autistic child explore techniques and training to enable a pet dog to bring support for the whole family. To date, over 1400 families have benefitted from the Family Dog service.

Usually, Family Dog workshops are run face-to-face in groups, so the service was severely compromised during the pandemic. However, the team worked extremely hard to turn the in-person group workshops into virtual group workshops and these were launched in September.

Feedback from the virtual workshops has been extremely positive.



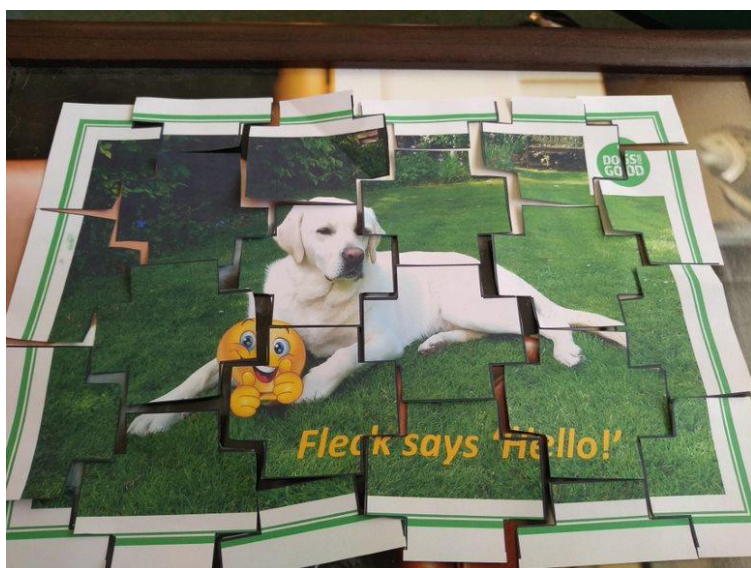
“I really enjoyed taking part in the Dog's for Good Family Workshop and I found it really easy to access the online course. The workshop had excellent content and the Dog's for Good team were really friendly and made me feel very welcome. I found the videos really helpful and I liked having the opportunity to re-watch them, especially when studying what was happening with a dog's behaviour. Sometimes you spot more details when you replay a clip, so that was incredibly helpful. I love the idea of having lifelong membership with Dog's for Good, just knowing that if ever we need some advice, we can get in touch and get some help.”

The team devised video content, presentations and fun quizzes as part of the virtual workshops to help create discussion and cement the workshop learnings. The team also run clinics for parents offering advice about how to choose the right dog for the family and the email and telephone aftercare support service remains in place for all families to be able to access.

The virtual Family Dog workshops trialled during lockdown will continue to be used as an additional way to offer the service to people.

Community Dog in 2020

Our Community Dogs and their specialist handlers work with people with a range of disabilities and individual needs in a series of 'in-person' sessions designed to improve independence, wellbeing and skills.



As a largely face-to-face service, the work of the team was considerably impacted by the pandemic. But very shortly after lockdown began, the team introduced new protocols to keep clients, staff and dogs safe and adapted sessions to work online so that clients could continue to be supported.

The Community Dog handlers came up with some incredibly creative ways to engage and motivate clients online including dog bingo sessions, virtual dog walks and road safety card games.

When restrictions eased a little, the team were able to work 'in person' again and this included working in new, socially distanced ways and adhering to strict hygiene standards. For our Community Dogs, this meant some extra training, including familiarising them to face masks and visors and the smell of hand sanitiser.

Working online through the pandemic has seen some significant and positive changes for the Community Dog team. As a result of some very clever thinking, they were not only able to continue helping clients meet their personal goals and support positive mental wellbeing, they now have new ways of working that they will continue to use well into the future. For example, the service is now able to use virtual sessions to help deliver our benefits to more people, regardless of geographical constraints – indeed, during lockdown, one Community Dog handler and her dog carried out sessions with a client on Shetland! They will also use virtual sessions to 'introduce' our dogs to clients who are perhaps a little nervous of dogs and would take more time to commit to in-person visits.

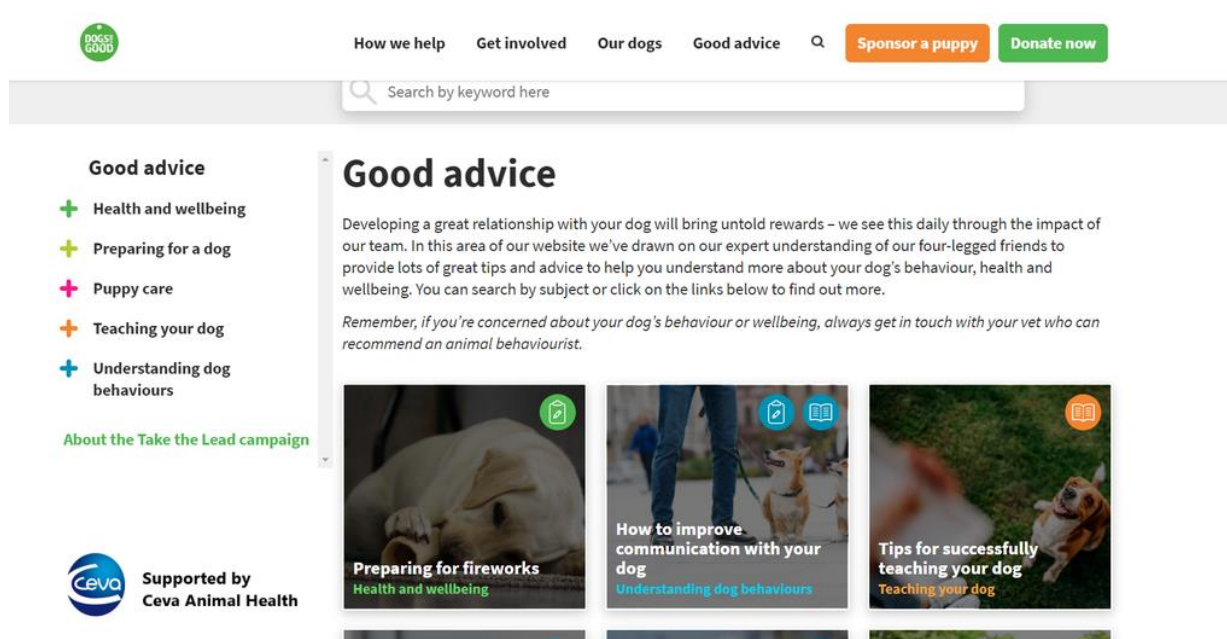
Good Advice – a service for the wider public

As a charity focussed on making life-changing differences for people with disabilities through the power of expertly trained dogs, we believe in the positive and sometimes life-changing difference that dogs can make to people’s lives – we see this daily through the impact of our team. But we know that owning a dog isn’t always easy, it can throw up many questions and challenges, particularly when it comes to understanding their behaviour and how best to train them.

So, we have developed Good Advice that draws on our expert understanding of our four-legged friends, built over many years of training highly skilled assistance dogs. The aim is to inspire positive action, supporting and empowering dog owners to enhance their relationship with their dog through practical, accessible and inclusive advice available on our website and all with a sound theoretical underpinning. It’s about enhancing knowledge and understanding about dog behaviour, psychology and well-being, so people can take steps to keep their dogs at their happy and healthy best.

Good Advice celebrates the incredible bond between a happy, well-trained dog and their owner, and how these rewarding relationships can enrich and improve the lives of both.

To find out more visit: www.dogsforgood.org/good-advice.



Financial Review

There was a decrease in voluntary income of 25% to £2,779,148 in 2020 mainly due to a 44% drop in legacy income. We received £13,285 from the Job Retention Scheme. Our expenditure decreased by 3% to £3,477,992 (£3,580,907 in 2019). There was a negative movement in funds of £612,646 in 2020 (inflow £209,740 in 2019).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall return on investments at the end of 2020 was 6.24%. The trustees having regard to the liquidity requirements of running the charity have also kept available funds in a variable interest-bearing call account. The current interest rate is 0.45%.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity's needs.

Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should stand up to 9 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. It is the policy of the trustees to invest in further charitable activity when reserves are consistently beyond these levels, as long as there are no wider adverse economic concerns.

As at 31 December 2020, reserves in the charity's unrestricted funds were £4,376,264 of which £3,284,859 were free reserves. Free reserves are reserves which do not include restricted funds or funds tied up in Freehold property. This represents 11.3 months (2019 12 months), based on projected gross revenue expenditure for the forthcoming year. Mindful of the current economic circumstances the trustees believe that this is a prudent level of reserves.

Fundraising

Our approach to fundraising

All the charity's fundraising is carried out by charity staff and volunteers. Volunteers operate under the careful guidance of staff. The charity does not carry out telephone, door-to-door fundraising or utilise consultants to carry out fundraising on the charity's behalf.

The charity operates to the code of Fundraising Practice as applied by the Fundraising Regulator. Dogs for Good is registered with the Fundraising Regulator.

The charity had no compliance issues in 2020 in terms of meeting the Code of Fundraising Practice.

The charity supports its fundraising volunteers through induction sessions, training and ongoing support. A team within the Fundraising Department is dedicated to supporting volunteers and ensuring that their fundraising activities are compliant with the Fundraising Code of Practice. The charity does not use external fundraisers or commercial participators.

The charity did not receive any complaints regarding fundraising in 2020.

Our Supporter Promise

It is our responsibility to ensure we are using our resources as effectively as possible. That's why we make this promise to you.

We are passionate about our work, the people we help and the way we train our dogs. We tell their stories in a positive and respectful way to help share how we make a difference. We are proud of the relationship we have with our supporters. We have always been and will always be clear and honest with you. Our relationship with you, our supporters, is critical to the work we do and we are truly grateful for your support.

Our values are at the heart of how we operate.

How your gift to us is used

Everything we do is driven by our desire to help as many people as we can. Every donation, sponsorship or legacy is put to good use as effectively as possible. We do not receive any government funding, so raising funds is essential to do the work we do. The money you give us goes to training our dogs and developing our services.

How we fundraise

We think carefully about the types of fundraising we do, how much we ask of our supporters or those that fundraise on our behalf, and we do not use aggressive fundraising techniques – this is no doubt why so many supporters have remained loyal to the charity for years and why so many people also volunteer with us.

Please note that we do not undertake any cold-calling fundraising activities – either via the phone or door-to-door.

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2020

How we use your details

We are proud of our work and want to tell you about it and hope you will tell your friends and family too. We will try to understand the best ways to communicate with you but you will always have the choice to unsubscribe from our communications, update your details or choose a different channel.

We do not pass our supporters' details onto any third parties and treat with absolute care any information we are given. We are used to working with vulnerable people and are extremely diligent about any donations from people we consider to be vulnerable.

We encourage our supporters to allow us to gift aid any donations as that gives our charity more money without costing you any more.

We are approachable and friendly so if you do have a query please get in touch. We rarely receive complaints but if we do, we have a system of logging and recording them so we can learn and improve.

With grateful thanks ...

We receive funding from individuals, corporate partners, trusts and community groups.

We are so grateful for the continued support from many trusts and corporate partners which have helped us continue our vital work during 2020.

Our sincere thanks go to:

- Hodge Foundation
- Ordinary People Interesting Lives
- The 29th May 1961 Charitable Trust
- The Ostacchini Family Charitable Trust
- The Rose Adeane Trust
- Wheelwrights' Charity
- Midlands Counties Canine Society
- Pets at Home
- No Fear Bridge
- Royal Canin
- Ceva Animal Health
- AJN Steelstock
- Close Brothers Finance
- Equilaw
- Coronavirus Community Support Fund – funded by the Government and distributed by The National Lottery Community Fund

Legacies

We have received many wonderful legacies from people who have kindly remembered the charity in their Will. These gifts have made a huge difference to what we have been able to achieve and to the number of people we have been able to help.

Structure, Governance and Management

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, at least one member of the board of trustees must be a beneficiary of the charity.

Organisation

The board of trustees oversees the work of the charity and meets four times a year. The Chief Executive is responsible for the day to day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Training and Development, Director of Finance and Director of Marketing, meets regularly to review the strategic plan, the external environment and the services the charity provides.

Related parties and co-operation with other organisations

Two of the trustees received remuneration from their work with the charity under a commercial contract. Any connection between a trustee or senior manager with a third party contractor must be disclosed to the full board of trustees. Details of the commercial contract were approved by the trustees.

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration for their role as a trustee during the year.

The pay of senior staff is reviewed annually and where appropriate, increased in line with any cost of living payments given to all staff. The trustees benchmark the pay of senior managers against pay levels in other charities of similar size and complexity.

Risk management

The trustees have a risk management strategy which comprises:

- frequent monitoring of the principal risks and uncertainties that the charity faces documented in the risk register.
- the establishment of policies, systems and procedures to mitigate those risks.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Attention during 2020 was focused on the risks arising from Covid-19. The key financial risk was an expected decrease in income as a result of some fundraising activities being very limited from March onwards. Income and expenditure were carefully monitored during the year and contingency plans worked on. The other key risk management priority for the charity was to ensure the health and wellbeing of our staff, clients and volunteers during the pandemic and robust policies and procedures were put in place in line with government guidance.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including 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 charity will continue in business.

DOGS FOR GOOD

REPORT OF THE TRUSTEES for the year ending 31 December 2020

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Ellacotts Audit Services Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



John Farrell
29 April 2021

Opinion

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or;
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 20 and 21, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 auditor's report.

Charlotte Toemaes

Charlotte Toemaes BSc FCA (Senior Statutory Auditor)
For and on behalf of Ellacotts Audit Services Limited
Chartered Accountants & Statutory Auditor
Countrywide House
23 West Bar, Banbury
Oxfordshire, OX16 9SA

Date: 29 April 2021

DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Donations and legacies	1	1,875,523	903,625	2,779,148	3,709,942
Charitable activities	2	399	-	399	800
Other trading activities	3	7,909	-	7,909	12,337
Investment income	4	24,863	-	24,863	24,547
Total incoming resources		1,908,694	903,625	2,812,319	3,747,626
Expenditure					
Costs of raising funds	5	852,403	-	852,403	875,782
Charitable activities	6	1,739,848	885,742	2,625,590	2,705,125
Total resources expended	9	2,592,251	885,742	3,477,992	3,580,907
Net gains/(losses) on investments	13	69,533	-	69,533	50,169
Investment Management Fees		(16,505)	-	(16,505)	(7,148)
Net deficit and net movement in funds for the year		(630,529)	17,883	(612,646)	209,740
Reconciliation of funds:					
Funds at start of year		5,006,793	592,208	5,599,001	5,389,261
Total funds at end of year	18	4,376,264	610,091	4,986,355	5,599,001

There were no recognised gains or losses other than the deficit for the financial year. All income and expenditure derives from continuing activities.

DOGS FOR GOOD

BALANCE SHEET as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	12	1,793,699	1,566,917
Investments	13	1,265,887	1,191,488
		3,059,586	2,758,405
Current assets			
Stock	14	29,468	29,271
Debtors	15	273,252	320,544
Cash at bank and in hand		1,805,688	2,736,700
		2,108,408	3,086,515
Creditors: amounts falling due within one year	16	(181,639)	(245,919)
Net current assets		1,926,769	2,840,596
Total assets less current liabilities		4,986,355	5,599,001
Net assets	19	4,986,355	5,599,001
Restricted funds	17	610,091	592,208
Unrestricted funds	18	4,376,264	5,006,793
		4,986,355	5,599,001

Company registration number 4416149

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2021.



John Farrell
Chairman

The accompanying accounting policies and notes form an integral part of these financial statements.

DOGS FOR GOOD

CASH FLOW STATEMENT as at 31 December 2020

	Note	2020 £	2019 £	
Net cash inflow from operating activities	a	(572,055)	386,835	
Capital expenditure				
Purchase of tangible fixed assets		(337,586)	(13,169)	
Purchase of fixed asset investments		(21,371)	(1,011,901)	
Financing				
Finance lease payments		-	(13,144)	
(Decrease)/increase in cash		(931,012)	(651,379)	
a. Reconciliation of changes in resources to net cash inflow from operating activities				
Net (outgoing)/incoming resources for the year		(612,646)	209,740	
Depreciation and write-off of fixed assets		110,804	70,247	
Unrealised investment gain		(69,533)	(50,169)	
Investment Management Fees		16,505	7,148	
Decrease in debtors		47,292	84,926	
(Decrease)/Increase in creditors		(64,280)	64,532	
(Increase)/decrease in stock		(197)	411	
Net cash inflow from operating activities		(572,055)	386,835	
b. Reconciliation of net cash flow to movement in net debt (note c)				
(Decrease) in cash		(931,012)	(639,045)	
Finance lease payments		-	13,058	
Change in net debt		(931,012)	(625,987)	
Net cash at 1 January 2020	c	2,736,700	3,362,687	
		1,805,688	2,736,700	
c. Analysis of changes in net debt				
	At 1 January 2020	Cash flows	Other changes	At 31 December 2020
	£	£	£	£
Cash at bank and in hand	2,736,700	(931,012)	-	1,805,688
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	2,736,700	-	-	1,805,688

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The charity 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 note(s).

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

GOING CONCERN

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Material legacies which have been notified but not recognised as incoming resources in the SOFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

RESOURCES EXPENDED

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog.
- other expenditure represents those items not falling into any other heading.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

FUND ACCOUNTING

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

CAPITALISATION OF TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold Buildings	50 years straight line
Motor Vehicles	25% straight line
Equipment	15% reducing balance, 5, 7 and 10 years straight line
Computer Equipment	3 years straight line

INVESTMENTS

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statements of financial activities.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

STOCK

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale, and the value of dog food.

LIABILITIES

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution schemes

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

LEASED ASSETS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the SOFA so as to produce a consistent periodic rate of charge on the net obligation outstanding at each period.

All other leases are regarded as operating leases and the payments made for them are charged to the statement of financial activities on a straight line basis over the lease term.

TAXATION

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

1 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2020 £	Total 2019 £
Donations & Gifts	848,431	894,875	8,750	1,752,056	1,873,988
Legacies	1,027,092	-	-	1,027,092	1,835,954
Total Voluntary Income	1,875,523	894,875	8,750	2,779,148	3,709,942

The income from donations and legacies was £2,779,148 (2019: £3,709,942) of which £1,875,523 was unrestricted (2019: £2,756,089) and £894,875 restricted (2019: £953,853)

	2020 £	2019 £
Legacies		
The following material legacies have been recognised as income in the year:		
Ms L Taylor	53,463	-
Ms P White	110,000	-
Ms S Woodgates	29,402	-
Ms S Thomas	54,389	-
Ms J Loverock	65,000	-
Ms A Hendry	34,000	-
Ms C Shelley	43,337	-
Ms M Jones	61,640	-
Ms M Govan	35,000	-
Ms I Reed	43,020	-
Ms B Hawke	73,276	-
E Bytheway	25,000	-
Ms M Leedham	39,340	-
H Spooner	58,661	-
L Soreck		69,748
Ms J Warner		299,112
Ms M Marshall		33,176
Ms G A Petzan		70,000
Ms M Stoddart Hunter		108,987
M Sharp		31,215
D Luke		40,000
Ms B Page		32,248
Ms B Slater		30,000
Ms M I Summers		103,357
Ms S Gilbody		23,475
Ms S Deighton		75,000
L Thorne		49,780
Ms N Groves		58,000
Ms J A Benton		59,119
Ms J Neale		185,169

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

Legacies (continued)

	2020	2019
	£	£
Ms R Booth		55,000
Ms S M Chesterton		100,953
R Roberts		93,536
Ms S Preedy		62,548
Ms C Dodge		39,057
Other legacies received	301,564	216,474
	<u>1,027,092</u>	<u>1,835,954</u>

All legacies are classified as unrestricted. There are some legacies of which the charity has been notified at 31 December 2020 for which the amounts cannot be fully ascertained. The financial statements include payments received on account but not any estimated for the future amounts receivable. There is estimated to be in excess of £320,000 of residuary legacies due at the year end.

2 CHARITABLE ACTIVITIES

	2020	2019
	£	£
Qualification Fees	399	800
	<u>399</u>	<u>800</u>

All Qualification Fees are classified as unrestricted.

3 OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Income from ancillary trading	7,909	12,337
Cost of merchandise	(4,899)	(3,543)
	<u>3,010</u>	<u>8,794</u>

4 INVESTMENT INCOME

	2020	2019
	£	£
Bank deposits	3,492	12,646
Share dividends	21,371	11,901
	<u>24,863</u>	<u>24,547</u>

All investments are held in the United Kingdom
All Investment income is classified as unrestricted.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

5 COSTS OF RAISING FUNDS

	2020	2019
	£	£
Staff salaries and pensions	536,160	571,896
Other fundraising expenses:		
Donor recruitment, retention and communication	109,493	89,097
Digital	37,904	32,021
Shows and events	7,777	30,208
Travel	535	4,652
Administrative expenses	64,828	55,016
Support costs (note 8)	90,807	89,349
Cost of merchandise	4,899	3,543
	852,403	875,782

All fundraising expenditure is unrestricted.

6 CHARITABLE ACTIVITIES

	Direct Costs	Indirect Costs	2020	2019
	£	£	£	£
Provision of services:				
Assistance Dogs	1,502,649	178,295	1,680,944	1,764,480
Family Dog	298,287	36,216	334,503	342,557
Community Dog	546,068	64,075	610,142	598,088
	2,347,004	278,586	2,625,590	2,705,125

Expenditure on charitable activities was £2,625,590 (2019: £2,705,125) of which £885,741 was restricted (2019: £970,273).

Governance costs are included in charitable activities.

Comparative note 6

	Direct Costs	Indirect Costs	2019
	£	£	£
Provision of services:			
Assistance Dogs	1,494,644	269,836	1,764,480
Family Dog	288,590	53,967	342,557
Community Dog	506,759	91,329	598,088
	2,289,993	415,132	2,705,125

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

7 GOVERNANCE COSTS

	Unrestricted £	Total 2020 £	Total 2019 £
Staff salaries and pensions	88,927	88,927	86,557
Establishment expenses	4,333	4,333	4,333
Office expenses	768	768	1,132
Travel and subsistence	-	-	4,514
Professional Fees: Accountancy and audit	8,873	8,873	8,811
	<u>102,901</u>	<u>102,901</u>	<u>105,347</u>

8 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

The breakdown of support costs and how these were allocated is shown in the table below. Support costs are allocated on a basis consistent with the use of the resources. E.g. staff costs by the time spent and other costs by their usage.

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2020 £
Accountancy & audit	-	-	8,873	8,873
Staff costs	60,067	115,920	88,927	264,914
Establishment costs	4,944	8,372	4,333	17,649
Office expenses	18,468	24,805	768	44,041
Travel & subsistence	1,788	2,683	-	4,471
Depreciation	5,540	7,756	-	13,296
Total	<u>90,807</u>	<u>159,536</u>	<u>102,901</u>	<u>353,244</u>

Note 5

Note 7

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

Comparative note 8

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2019 £
Accountancy & audit	-	-	8,811	8,811
Staff costs	58,609	113,410	86,557	258,576
Establishment costs	8,150	10,613	4,333	23,096
Office expenses	15,820	22,685	1,132	39,637
Travel & subsistence	3,258	4,887	4,514	12,659
Depreciation	3,512	4,917	-	8,429
Total	<u>89,349</u>	<u>156,512</u>	<u>105,347</u>	<u>351,208</u>

9 TOTAL RESOURCES EXPENDED

	2020 £	2019 £
Total resources expended include:		
Auditors' remuneration		
Audit services	6,950	6,950
Depreciation and amortisation:		
Tangible fixed assets	110,804	70,247
Pensions costs	135,470	127,382
Operating lease rentals:		
Hire of motor vehicles	111,567	115,292
Other equipment	23,837	23,448
Land and property	11,689	14,453

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

10 EMPLOYEES

Staff costs during the year were as follows:

	2020	2019
	£	£
Wages and salaries	1,905,426	1,862,835
Social security costs	171,142	162,988
Pension costs	135,470	127,382
	<u>2,212,038</u>	<u>2,153,205</u>
Other costs	37,169	39,108
	<u>2,249,207</u>	<u>2,192,313</u>

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Training and Development and Director of Marketing. The total employee benefits of the key management personnel of the charity were £280,748 (2019: £274,478).

The average number of full time equivalent employees, analysed by category, during the year was:

	2020	2019
	Number	Number
Charitable activities	51	51
Fundraising	13	15
Governance	3	3
	<u>67</u>	<u>69</u>

During the course of the year 1 employee (2019 – 1 employees) received remuneration in the range of £70,000 - £80,000, and 2 employees (2019 - 2 employees) received remuneration in the range £60,000 - £70,000.

11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

Two trustees received remuneration in the year directly from the charity of £15,099 for work directly under a commercial contract (2019: £17,250).

Ross Tiffin £9,021 (2019: £17,250)
Ginette Byrant £6,078 (2019: Nil)

There were no expense reimbursements paid to trustees in 2020 (2019: £1,204.50).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

12 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	2020 Total £
Cost			
At 1 January 2020	2,053,945	329,334	2,383,279
Additions	-	337,586	337,586
At 31 December 2020	<u>2,053,945</u>	<u>666,920</u>	<u>2,720,865</u>
Depreciation			
At 1 January 2020	513,127	303,235	816,362
Provided in the year	41,084	69,720	110,804
At 31 December 2020	<u>554,211</u>	<u>372,955</u>	<u>927,166</u>
Net Book Value at 31 December 2020	<u>1,499,734</u>	<u>293,965</u>	<u>1,793,699</u>
Net book value at 31 December 2019	<u>1,540,818</u>	<u>26,099</u>	<u>1,566,917</u>

All tangible fixed assets were used for charitable purposes.

13 INVESTMENTS

	2020 £	2019 £
An analysis of investments is as follows:		
COIF Charity Funds	19,362	17,631
Charities Aid Foundation	136,669	142,735
Fixed Interest	184,180	183,393
UK Equities	243,858	219,263
Overseas Equities	495,227	402,119
Property	82,320	62,580
Alternatives	47,639	50,959
Multi Asset	31,720	29,521
Cash	24,912	83,287
Total listed investments	<u>1,265,887</u>	<u>1,191,488</u>

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

Listed Investments

	2020	2019
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2020	1,191,488	136,567
Additions	21,371	1,011,900
Fees	(16,505)	(7,148)
Unrealised gain/(loss) on revaluation	69,533	50,169
Valuation as at 31 December 2019	<u>1,265,887</u>	<u>1,191,488</u>

If the investments had not been re-valued they would have been included on the historical costs basis at the following amounts:

	Close Brothers £	COIF Charity Fund £	Charities Aid Foundation £	Total £
Cost				
At 1 January 2020	1,008,119	4,100	82,359	1,094,578
Additions	20,280	-	1,091	21,371
At 31 December 2020	<u>1,028,399</u>	<u>4,100</u>	<u>83,450</u>	<u>1,115,949</u>

14 STOCK

	2020	2019
	£	£
Stock	<u>29,468</u>	<u>29,271</u>

15 DEBTORS

	2020	2019
	£	£
Prepayments	127,817	120,434
Accrued income	135,245	184,860
Other debtors	10,190	15,250
	<u>273,252</u>	<u>320,544</u>

Accrued income includes £114,281 of legacy income (2019: £156,084).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	78,292	110,949
Accruals	59,679	92,186
Other taxation and social security	43,668	42,784
	181,639	245,919

17 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2020	261,459	41,616	289,133	-	-	592,208
Donations received during the year	-	130,295	-	383,431	389,899	903,625
Expenditure	(5,684)	(171,911)	(8,261)	(371,861)	(328,025)	(885,742)
At 31 December 2020	255,775	-	280,872	11,570	61,874	610,091

COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2019	267,143	44,091	297,394	-	-	608,628
Donations received during the year	-	254,578	-	262,912	436,363	953,853
Expenditure	(5,684)	(257,053)	(8,261)	(262,912)	(436,363)	(970,273)
At 31 December 2019	261,459	41,616	289,133	-	-	592,208

- i The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

- ii Assistance Dog Fund previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled children. The Skilled Companions Fund has been expanded to include the training of assistance dogs for children with autism.
- iii The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.
- iv The Training Hall Fund had been set up to raise money to improve training facilities.

Restricted Funds (continued)

Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	IT Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2020	-	-	-	-	-	-
Donations received	268,797	81,127	8,750	-	31,225	389,899
Expenditure	(212,756)	(81,127)	(2,917)	-	(31,225)	(328,025)
At 31 December 2020	56,041	-	5,833	-	-	61,874

COMPARATIVE

Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	IT Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2019	-	-	-	-	-	-
Donations received	285,256	110,215	-	-	40,892	436,363
Expenditure	(285,256)	(110,215)	-	-	(40,892)	(436,363)
At 31 December 2019	-	-	-	-	-	-

The other restricted funds as at 31 December 2020 are comprised of:

- i The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.
- ii Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

Restricted funds (continued)

- iii The Aftercare Project Fund was established in 2003. The condition of the gifts is that income is to be used for follow up visits by instructors to qualified team.
- iv The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.
- v Kennel and Equipment was established regarding funds put towards our kennel day block.

18 UNRESTRICTED FUNDS

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2020	1,203,764	3,803,029	5,006,793
Incoming resources	-	1,908,694	1,908,694
Expenditure	(77,454)	(2,514,797)	(2,592,251)
Unrealised gain on investment	-	69,533	69,533
Transfer between funds	29,924	(29,924)	-
Investment Management Fees		(16,505)	(16,505)
At 31 December 2020	1,156,234	3,220,030	4,376,264

COMPARATIVE

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2019	1,268,600	3,512,033	4,780,633
Incoming resources	120,000	2,673,773	2,793,773
Expenditure	(184,836)	(2,425,798)	(2,610,634)
Unrealised gain on investment	-	50,169	50,169
Investment Management Fees		(7,148)	(7,148)
At 31 December 2019	1,203,764	3,803,029	5,006,793

The Designated fund represents the net book value of the Freehold building after taking into account the National Lottery Board Fund. The Building was constructed from funding from the National Lottery Board Fund, shown in restricted funds (note 17).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total £
Tangible fixed assets	1,156,234	94,985	542,480	1,793,699
Investments	-	1,265,887	-	1,265,887
Current assets	-	2,040,797	67,611	2,108,408
Current liabilities	-	(181,639)	-	(181,639)
	1,156,234	3,220,030	610,091	4,986,355

COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total £
Tangible fixed assets	908,992	107,333	550,592	1,566,917
Investments	-	1,191,488	-	1,191,488
Current assets	294,772	2,750,127	41,616	3,086,515
Current liabilities	-	(245,919)	-	(245,919)
	1,203,764	3,803,029	592,208	5,599,001

20 COMMITMENTS

There were capital commitments at 31 December 2020 of £nil (2019 - £nil).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

Plant and Machinery	2020	2019
	£	£
Within one year	105,852	104,573
Between two and five years	33,137	97,983
	138,989	202,556
Land and Property		
Within one year	-	15,332
Between two and five years	-	2,272
	-	17,604
	138,989	220,160

21 PENSIONS

The Charity operates defined contribution pension schemes for the benefit of the employees. The assets of the schemes are administered by trustees in funds independent from those of the charity.

22 RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period requiring disclosure.



Dogs for Good

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Charity Registered No. in Scotland SC039828

Patron

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Vice Patrons

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Dr Roger Mugford

Peter Purves

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The Board of Trustees

John Starley

Annabelle Charman

Ginette Bryant

John Sewell-Rutter

Patricia Thompson

Ross Tiffin

John Farrell (Chair)

Louise Thomson (resigned 22.09.20)

Chief Executive and Company Secretary

Peter Gorbing

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