

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	



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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.

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.

Annabelle Charman

Chair of Trustees

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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**

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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

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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

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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

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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

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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

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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.

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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

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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.

A handwritten signature in blue ink, consisting of a series of loops and a trailing line.

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	<u>68,154</u>	<u>-</u>	<u>68,154</u>	<u>77,332</u>
Net income/(expenditure)		<u>954,068</u>	<u>(37,556)</u>	<u>916,512</u>	<u>150,005</u>
Transfers between funds		<u>494,812</u>	<u>(494,812)</u>	<u>-</u>	<u>-</u>
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	<u>77,332</u>	<u>-</u>	<u>77,332</u>
Net income/(expenditure) and movement in funds		<u>229,321</u>	<u>(79,316)</u>	<u>150,005</u>
Reconciliation of funds:				
Fund balances at 1 January 2023		<u>4,977,953</u>	<u>827,906</u>	<u>5,805,859</u>
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

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		1,635,755		1,671,898
Investments	16		1,396,349		1,306,580
			<u>3,032,104</u>		<u>2,978,478</u>
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	
		<u>4,094,345</u>		<u>3,136,126</u>	
Creditors: amounts falling due within one year	19	(254,073)		(158,740)	
Net current assets			<u>3,840,272</u>		<u>2,977,386</u>
Total assets less current liabilities			<u><u>6,872,376</u></u>		<u><u>5,955,864</u></u>
The funds of the charitable company					
Restricted income funds	21	216,222		748,590	
Unrestricted funds	22	6,656,154		5,207,274	
		<u>6,872,376</u>		<u>5,955,864</u>	

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			3,333,064		2,932,107



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
	104,845	67,771

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
	883,031	867,337
Trading costs		
Cost of merchandise	1,524	5,950
Investment management	11,082	10,020
Total costs	895,637	883,307



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
	<u>119,197</u>	<u>116,125</u>

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
	<u>146,416</u>	<u>138,021</u>

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
Total	<u>65</u>	<u>66</u>

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



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
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
	755,557	198,743
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
	254,073	158,740
20 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	153,199	141,370

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 out 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

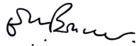
- 20 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

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