MEDICAL DETECTION DOGS

England & Wales · Charity number 1124533

Details

Other names	CANCER AND BIO-DETECTION DOGS, MEDICAL DETECTION DOGS, CANCER DOGS
Status	Registered
Legal form	Charitable company
Company number	06399500
Registered	2008-06-17
Register	View on the Charity Commission register

Contact

Address	Medical Detection Dogs 3 Millfield Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP
Phone	01296655888
Email	operations@medicaldetectiondogs.org.uk
Website	www.medicaldetectiondogs.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE;A) TO CONDUCT RESEARCH INTO THE DETECTION, RECOGNITION AND DIAGNOSIS OF DISEASES AND MEDICAL CONDITIONS BY THE USE OF DOGS AND OTHER ANIMALS TRAINED IN THE RECOGNITION OF RELEVANT STIMULI, AND THE PUBLICATION OF SUCH RESEARCH FOR THE PUBLIC BENEFIT; ANDB) THE RELIEF OF SICKNESS AND THE PROTECTION OF HEALTH FOR THE PUBLIC BENEFIT, BY THE DETECTION, RECOGNITION AND DIAGNOSIS OF DISEASES AND MEDICAL CONDITIONS, BY THE USE OF DOGS TRAINED IN THE RECOGNITION OF RELEVANT STIMULI.

Activities: 1) Carries out research into the diagnosis of cancer and other medical conditions/health threats.2) Provides medical assistance dogs to people with life threatening medical conditions such as aggressive diabetes.

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Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,064,349	£2,599,524	£3,458,588	57
2024-03-31	£2,080,224	£2,380,959	£3,964,921	51
2023-03-31	£1,889,035	£2,494,991	£4,206,997	54
2022-03-31	£2,552,055	£2,283,996	£4,812,953	44
2021-03-31	£2,951,584	£2,057,873	£4,544,894	43

Trustees

Name	Role	Appointed
Andrew Whelan		2025-12-15
Dr Alan Rutherford Makepeace		2016-10-31
Fiona Tsang-Wright		2026-06-01
Julia McKechnie-Burke		2022-03-25
Kelly Stafford		2023-01-03
Robert Wilson		2025-08-19
Siobhan Dennis		2022-01-21

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MEDICAL DETECTION DOGS

England & Wales - Charity number 1124533

Accounts

Medical Detection Dogs

Report of the Trustees and Financial Statements

2025



Report of the Trustees and Financial Statements 2025

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Report of the Trustees for the year ended 31st March 2025

Message from the Chief Executive and Chief Scientific Officer, Dr Claire Guest OBE

As we reflect on the past year at Medical Detection Dogs, we are heartened by the resilience, dedication, and impact that have defined our journey throughout 2024 and into 2025. Despite ongoing financial and operational challenges faced across the charitable sector, our charity has remained steadfast in advancing its mission: transforming lives through the power of a dog's nose.

Our Medical Alert Assistance Dogs (MAAD) team has consistently achieved its placement targets, providing crucial support to individuals living with complex health conditions such as POTS and cardiac disorders. We are pleased to have returned close to pre-pandemic placement levels and hold ambitious plans to further expand this service in the coming years, including broadening our regional reach and enhancing client engagement to ensure our dogs' transformative support benefits an increasing number of people.

The demand for our Medical Alert Assistance Dogs consistently exceeds our annual training capacity, presenting an ongoing challenge in meeting the needs of those seeking our support. In response, we have adopted an innovative delivery model designed to maximise the number of individuals we can assist, while steadfastly maintaining the highest standards of training and quality. This approach enables us to extend our reach effectively without compromising the rigorous preparation and support essential to the success of both the dogs and their recipients.

Our delivery model now encompasses a balanced approach: placing dogs bred or procured by the charity with clients applying for a MAAD dog, alongside supporting applicants who already own a dog through the training and accreditation process conducted by our expert team. This hybrid model has enabled us to increase the number of annual placements without incurring additional costs for the MAAD team. While we remain committed to training dogs at our state-of-the-art facility, this approach allows us to prioritise placements of trained dogs for individuals unable to undertake the training themselves due to the severity of their condition. We were pleased to re-launch our breeding programme during the past year, marking an important milestone in securing the future supply of dogs for our assistance and detection work. Shortly before Christmas, we welcomed a new litter of puppies, which represents a significant step forward in supporting the sustainability and growth of our canine services.

We remain profoundly grateful for the incredible dedication of our volunteers, whose invaluable contributions are fundamental to the success of our work. A particularly pressing challenge that underscores this reliance is the ongoing shortage of volunteer socialisers to provide essential care and socialisation for our puppies. These volunteers play a critical role in nurturing the puppies, whether bred in-house or procured, during the early stages of their development, ensuring they are well-prepared for their eventual training as life-saving Medical Alert Assistance Dogs. Addressing this shortage of volunteer socialisers is therefore an ongoing operational priority for the charity moving forward. The assistance dog model also compliments the challenge of sourcing and recruiting volunteers for fostering and socialising. This increasing challenge reflected by other charities in the sector is a major risk to expansion of services.

We were deeply honoured that our Patron, Her Majesty the Queen, graciously agreed to name one of our new puppies "Freddie." Freddie is progressing well through his training and exemplifies the qualities we seek in our dogs. We are immensely grateful for Her Majesty's continued support and encouragement, which has been invaluable in raising awareness of our work and strengthening the charity's profile.

Our Bio Detection Research has seen encouraging progress, with notable advancements in our UTI detection pilot, including securing new partnerships with a local care home group, and provisional funding to accelerate this work.

We are also pleased to have published two significant papers since the last annual report: Canine Bladder Cancer detection in December 2024 and our Parkinson's study in July 2025. We also continue to investigate canine olfactory performance and factors that affect and predict future performance and in April 2025 published a study investigating judgement bias in Medical Detection Dogs. A study published in July 2024 demonstrated that a dog's decision making is affected by the smell of human stress. This publication was one of the top 100 downloaded articles published in Scientific Reports in 2024, underscoring the growing recognition of our research.

Financial stewardship and maintaining sufficient reserves levels has been paramount, and we have implemented measures to ensure resilience amid uncertainty. Our forward-looking budgeting and process improvements underpin a sustainable future for the charity. However, with the financial pressures facing the charity, we made the difficult decision to pause our Colorectal Cancer study until additional funding is secured, and launched an urgent appeal at the start of 2025/26 to support this and the vital work of our MAAD team.

Report of the Trustees for the year ended 31st March 2025

On a similar theme, fundraising and income growth has remained a critical area of focus. Following a restructure at the end of the year to concentrate resources where we feel they can be most effective, we welcomed a new Head of Fundraising shortly after year-end. The team are now well placed to capitalise on the work we've done in building up our Fundraising department over the past few years.

As we look ahead, the challenges we face are balanced by a clear vision, outlined in our new five-year strategy agreed with the Board of Trustees in March 2025. The strategic pillars guiding our work are:

1. At least double the number of MAAD placements.
2. Converting theoretical research into real-world change.
3. Increasing income to enable pillars 1 and 2.
4. Developing back-office functions to deliver and support canine activities effectively.

Finally, regrettably, due to personal circumstances, our Chair, Clive Everest, gave notice of his resignation and a new Chair Mr Robert Wilson has been recruited following an open call selection process. We would like to take this opportunity to thank Clive for his hard work, dedication and counsel over the past 6 years.

As always, we extend our heartfelt thanks to our donors, staff, volunteers, partners, and supporters. Your dedication and generosity make everything we do possible, and together we continue to transform lives through the incredible bond between humans and dogs.

Thank you for your continued support of Medical Detection Dogs.





Dr Claire Guest OBE

Chief Executive and Chief Scientific Officer

Report of the Trustees for the year ended 31st March 2025

OBJECTIVES AND ACTIVITIES

The Charity's objectives, as set out in its governing document, are:

i) To conduct research into the detection, recognition and diagnosis of diseases and medical conditions by the use of dogs and other animals trained in the recognition of relevant stimuli, and the publication of such research for the public benefit; and

ii) The relief of sickness and the protection of health for the public benefit, by the detection, recognition and diagnosis of diseases and medical conditions, by the use of dogs trained in the recognition of relevant stimuli.

Our mission is to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

We seek to do this in two main ways which we believe provide a benefit to the public,

i) by conducting research into the early diagnosis of cancer, neurological, bacterial and other human diseases, and

ii) by training life-saving medical alert assistance dogs which help their human partners avoid the often-catastrophic effects of their conditions, saving and improving their lives on a daily basis.

During the year under review, we continued to focus on our ongoing research into the ability and feasibility of dogs to be used in a 'passive' screening model i.e., dogs screening several people at a time. We have continued to progress our project to train dogs to work in community settings, where we aim initially to research the detection of urinary tract infections (UTI's) caused by the bacteria E-coli. Our trained medical alert assistance dogs are continuing to have significant success in supporting individuals who suffer from a range of conditions, particularly Postural Orthostatic Tachycardia Syndrome (PoTS).

Background to our work

Throughout history, humans and dogs have shared a close bond, with dogs fulfilling diverse roles including hunting, herding, and guarding. In recent times, their roles have expanded to include medical support and disease detection. As their use in medicine grows, it is crucial to objectively evaluate their value, optimize their capabilities, and leverage their abilities to deepen our understanding of various diseases.

The aim of the Charity is to train specialist dogs to detect the odour of human diseases. Dogs, renowned for their sense of smell, have been recognized by doctors for centuries as potentially capable of detecting diseases' distinct odours. Cancer Detection Dogs, trained to identify volatile substances released by cancer cells, offer hope for an early screening system to enhance patient care through collaborative research efforts. Our work has since evolved into working on other conditions such as Parkinson's disease, Malaria and Covid-19.

The Charity operates its own premises and employs its own staff. Medical Detection Dogs (MDD) also collaborates with professionals in various healthcare and scientific fields, such as cancer specialists, medical statisticians and general practitioners, who provide voluntary advice and services. The Charity utilizes its funds to train dogs, pioneering medical assistance and disease detection.

The Medical Alert Assistance Dogs (MAAD) division of the Charity utilises olfactory alerting ability for day-to-day support for individuals living with chronic conditions. Historically, most partnerships involved alert dogs living with individuals suffering from aggressive Type 1 Diabetes. With technological advancements in diabetes detection, recent partnerships have expanded to include other chronic conditions such as Addison's disease and PoTS.

Our Bio Detection Research focuses on harnessing dogs' remarkable ability to detect human diseases through scent, aiming to revolutionise early diagnosis methods. Through rigorous training and testing, we've demonstrated dogs' potential to detect diseases like cancer and bacterial infections by recognising specific volatile compounds. In a pioneering study initiated over 15 years ago, researchers conducted a double-blind trial using bladder cancer as a model. After extensive training and testing, the results, published in the British Medical Journal in 2004, marked a significant milestone in utilizing olfactory detection for cancer diagnosis for the charity. This research holds promise for developing faster and more cost-effective disease detection methods, ultimately saving lives.



Report of the Trustees for the year ended 31st March 2025

MEDICAL ALERT ASSISTANCE DOGS

An Explanation Of Our Medical Alert Assistance Work

Our assistance dogs help individuals living with complex and life-threatening health conditions to lead more independent lives with reduced reliance on medical interventions and hospitalizations. We initially trained dogs to detect changes in blood glucose levels in individuals with aggressive diabetes or poor awareness of dangerously low blood sugar (hypoglycemia). These dogs are highly sensitive to glucose levels, alerting the client when levels deviate from the normal range and can detect changes within one or two millimoles of blood sugar. Typically, the dogs are trained to alert to blood sugar levels below 4.5 but above 3 (millimoles per liter) and to high blood sugars at the level chosen by the client (usually above 10 to 12 millimoles per liter).

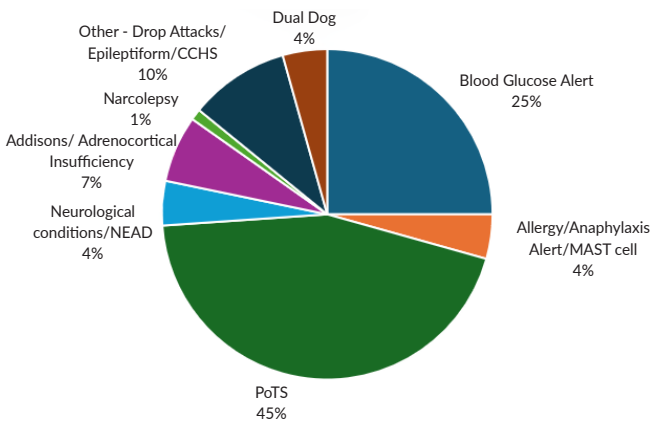
Historically, clients with diabetes comprised the majority of our assistance dog partnerships. However, due to advancements in technology for blood sugar monitoring, the future of close diabetes management lies in emergent technology. Most individuals can now use self-scan libre devices and continuous glucose monitoring to manage their blood sugars without the need for a dog. Therefore, medical alert detection dogs are no longer required by as many individuals.

Our previous work in expanding the range of conditions that we train dogs to assist with, including Addison's disease, Postural Orthostatic Tachycardia Syndrome (PoTS), Mast Cell Activation Syndrome, narcolepsy, pain seizures, and idiopathic pancreatitis, has provided us with clear direction and scope to focus our attention on individuals for whom we believe our dogs can have the greatest impact.

Currently, we are placing the majority of our dogs with clients who have severe PoTS and associated conditions. PoTS is a condition for which there is currently no available warning system for an impending collapse, resulting in frequent and debilitating injuries such as dislocated shoulders, hips, and knees, particularly for clients with associated Ehlers Danlos Syndrome, which weakens their joints.

Financial Year	Number of MAAD Placements
2016/17	24
2017/18	24
2018/19	13
2019/20	14
2020/21	6
2021/22	12
2022/23	13
2023/24	20
2024/25	21
2025/26 (forecasted)	26

Partnerships by Medical Condition



ACHIEVEMENTS AND PERFORMANCE

Medical Alert Assistance Dogs

We currently support 92 partnerships, including those in training pending accreditation, and those that are fully accredited.

MDD has also trained dogs to alert to minute airborne levels of nut allergens, which can trigger life-threatening anaphylactic episodes in nut-allergic clients.

Our goal is to assist more individuals affected by conditions for which our dogs can provide life changing assistance. The condition for which we have placed the most dogs this year is PoTS, and we expect it to remain in high demand for 2025/26 and beyond.

Our research has shown that before receiving a medical alert assistance dog, PoTS clients experienced significant injuries during episodes

once every six times on average. However, after the placement of a medical alert assistance dog, who can provide a few minutes' warning to allow the client to sit or lie down before collapsing and losing consciousness, they experienced significant injuries once every 151 episodes. This represents an 87% reduction in significant injuries, not only benefiting the individuals and their families but also reducing costs to the NHS.

The People's Postcode Lottery has continued to generously support us, this year donating £600,000 towards our MAAD work and development of our regional presence. This funding is helping us deliver more partnerships and demonstrate robustly that our dogs are not only beneficial to patients but also provide significant advantages for healthcare funding systems and the workforce.

Healthcare consultancy firm, Mtech Access, conducted an independent economic analysis of the benefits of Medical Alert Assistance Dogs (MAADs). We aimed to examine the impact of our MAADs on supporting individuals with PoTS to gain further insight into the anecdotal and subjective measurements we had collected. When applying for an assistance dog, clients are asked to keep a diary of episodes over a four-week period, enabling us to assess the impact of their condition on their daily life. Once partnered with a MAAD, we routinely request data over a four-week period annually to ensure that the partnership is still effective and meeting the required Assistance Dog International standards for performance and welfare. Thus, we have conducted a longitudinal within-subject comparison, continuously measuring individuals over prolonged periods of time, of pre- and post-dog data, utilizing the partnership's latest record of episodes. We examined the total number of syncope episodes (where individuals faint or pass out) and the number of injury-related episodes.

For this review, we compared data from five clients pre- and post-partnership with their assistance dogs. All subjects were female with a mean age of 31.6 years and had been partnered with their MAADs for 2.2 years (mean - range 1 to 4 years). The total number of syncope episodes over a four-week period before receiving a MAAD was 149 episodes, resulting in 24 reported injuries, equating to one injury every 6 syncope episodes. Following the placement of a MAAD, the total number of reported episodes across a four-week period in five patients was 452, resulting in only 3 episodes with injury, equating to one injury in every 151 syncope episodes. This represents an 87% reduction in the frequency of injury-related episodes when compared with the expected occurrence of injury projected for this number of syncope events.

A significant benefit from the deployment of our MAAD dogs is of course to the quality of life of our clients, and that of their families and friends. There is however a tangible financial benefit to the NHS from our work. Using this data and other published material, a health economics analysis performed by Mtech Access indicated that, with the reduction in injuries, ambulance callouts, and other associated healthcare use, placement of a MAAD can save the NHS £33,213 over the working lifetime of a dog (approximately 9 years). If quality of life measures are included, an estimated increase of 0.92 QALYs (Quality-Adjusted Life Years) per person will result in a net monetary benefit of £51,984.

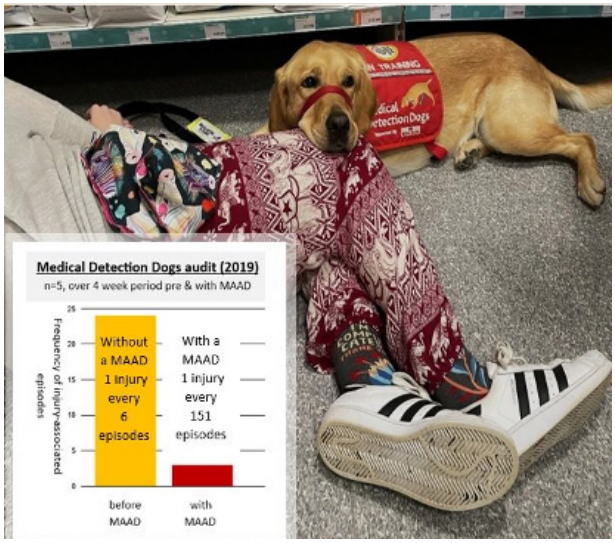
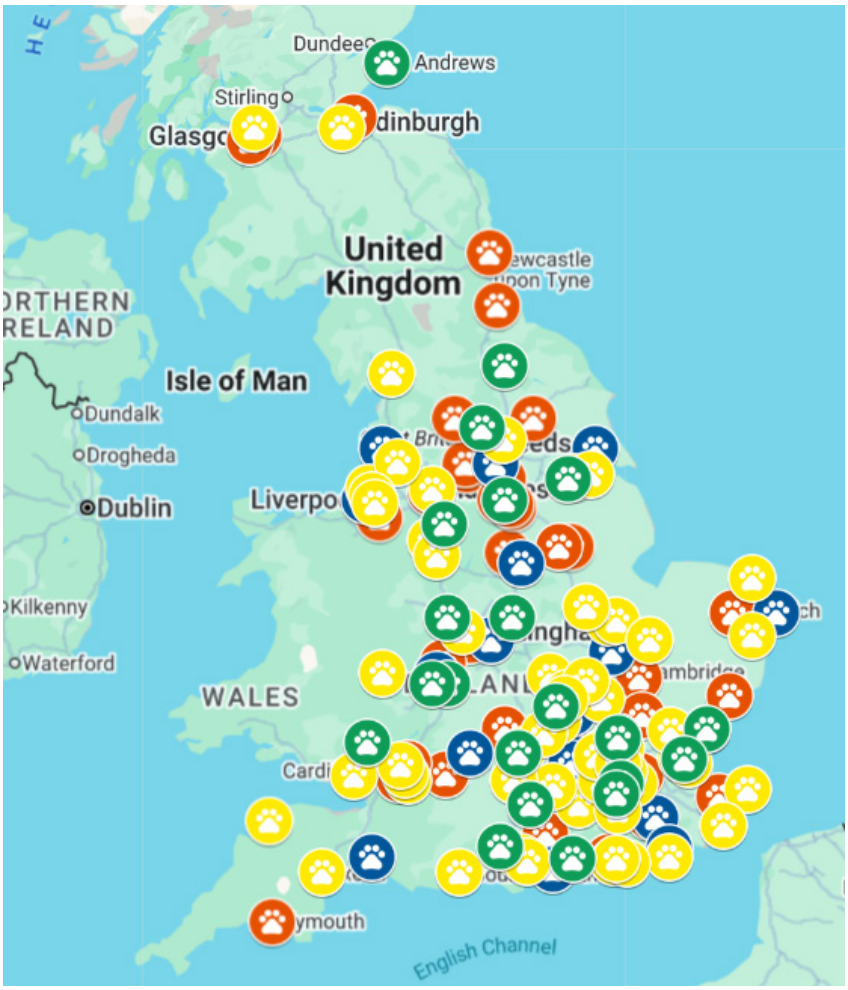


Fig.1 – injury related episodes

MAAD Accreditation

We are pleased to have maintained our accreditation from Assistance Dogs International, reaffirming our commitment to excellence in assistance dog training and services. Undergoing a comprehensive inspection every five years, our organisation undergoes thorough assessment by highly skilled professionals who evaluate all aspects of our work, from dog welfare standards to documentation. Our most recent inspection in 2022/23 concluded with a positive assessment, affirming our adherence to professional standards and our dedication to providing high-quality assistance dog services.

Our MAAD Applicants



- MDD dog applicant – full application received and progressing
- MDD dog applicant – not yet received full application (early-stage application)
- Applicant Owned Dog applicant – full application received and progressing
- Applicant Owned Dog applicant – not yet received full application (early-stage application)

Report of the Trustees for the year ended 31st March 2025

BIO DETECTION RESEARCH

Over the past two years, we have made strategic decisions regarding our Bio Detection projects, pausing several and closing others permanently to focus our resources where they can have the most significant impact. Our attention is now directed towards a select number of bio-detection projects that we believe can offer direct and tangible benefits, prioritising practical applications over proof of concept research. Our Parkinson's disease work with University of Manchester and Oxford University Hospitals is nearing completion with preliminary paper now published and further work investigating the possibility of a prodromal odour near completion.

We are continuing to work with partner organisations in the development of an 'electronic nose' - combining dog and machine learning developments to aid in the creation of an electronic device to detect the odour of certain health conditions. The accelerated development of Artificial Intellegence (AI) tools is enabling us to use data from our dog trials to 'teach' AI the data patterns signifying a positive indication to a particular odour. It is very exciting that once again, our dogs are informing technology, and we look forward to sharing the results.

Our colorectal cancer study in partnership with Hull and East Yorkshire Hospitals NHS Trust was paused while we sought additional funding but has now restarted. Colorectal cancer is the fourth most common form of cancer in the UK, and due to the invasive nature of the current screening process, only half of those offered will take it up. This study is investigating the potential of dogs to accurately detect colorectal cancer from urine samples. A non-invasive method that can detect cancer early could increase screening uptake and improve health outcomes and we have launched an urgent appeal at the start of 2025/26 to support the continuation of this work. Canine Sensory Interfaces in collaboration with the Open University which includes the addition of interactive stands into our testing, sector leading technology which enables us to understand even more about canine decision making and how accurately our dogs are detecting the odours they are alerting on.

The future of our Bio Detection Research

The focus of our Bio Detection Research is now on investigating the use of dogs in community settings. Our 'passive people search' work is a fast, accurate, and non-invasive identifier of those individuals who should then go on to take diagnostic confirmatory tests. Following the work we did on Covid-19 using this methodology, we are now focusing on the detection of UTIs caused by E. coli. and other common bacterias. We expect early detection in these settings to lead to fewer hospital admissions from community settings, such as care homes, and prevent further infection or harm to vulnerable individuals.

Our community-based detection model helps us reach a far greater number of people to deliver real-time medical information to our service users. While our current work in this area is focused on UTI detection, we expect to expand our community offering to other conditions in the future.

A focus for the future is the Community Medical Detection Dogs project, initially targeting UTI infections primarily caused by E.coli. In the UK in 2013/14, the NHS spent £434 million on treating 184,000 patients with unplanned admissions associated with a urinary tract infection (UTI). A retrospective observational study using linked health records from almost one million patients above 65 years old in England found that older adults (21%) had at least one clinically diagnosed UTI over the 10-year study period. Early diagnosis is difficult to achieve and the present need for urine culture results cause further delays, taking up to 48 hours for laboratory tests to be completed.

UTIs are the most common infection amongst the elderly and are particularly prevalent in females and those with cognitive impairments. As a result, residents of long-term care facilities (LTCFs) are at high risk of developing UTIs. If left untreated, UTIs can become life-threatening, leading to kidney infections, sepsis, or even death. Early diagnosis is essential to ensure timely antibiotic treatment, reduce complications, and minimize the use of NHS resources. A fast and reliable screening method for UTIs is therefore needed.

Our project is to train dogs to detect the odour of UTIs. The dogs will be trained to distinguish between the odour of samples from patients with a UTI and samples taken from healthy volunteers. The implementation of this work will be in the community, using passive search techniques enabling us to use one dog team to detect odours on many vulnerable people in a matter of minutes.

This project holds promise for significant impact, as it aims to reduce hospital admissions for vulnerable groups in community settings by rapidly detecting UTI's caused by E.coli before symptoms manifest. Our goal is to prevent primary care admissions, thereby contributing to the prevention of further infections or harm among vulnerable individuals.

Report of the Trustees for the year ended 31st March 2025

- We collected pilot data taking dogs into community settings.

A series of structured questions in the survey allowed us to capture quantitative feedback from event attendees, providing a concise data set to assess public perception, where 100% of respondents, including those who declined to participate in screening exercises during the event indicated that they would consent to CMDD screening in the future.

- When consenting participants were asked how they felt whilst being screened by CMDDs, 103 answered 'very comfortable' and 14 answered 'comfortable', the other three options – 'neutral', 'uncomfortable' and 'very uncomfortable' were not selected by any respondents.
- All respondents expressed positive feelings about the use of CMDDs for UTI detection after observing screening exercises.
- Every respondent felt the CAD service is likely to improve the mental and physical wellbeing of users.
- Nearly 80% of attendees spoke with a CAD handler during the event, topics included themselves (12 responses), CADs (64 responses), CMDDs (55 responses) and MDD as a whole (26 responses).

We are pleased to have now established a partnership with a local care home group, which enables us to conduct consistent pilot testing of our methodology and approach over an extended period. This collaboration provides the rigor and validity necessary to thoroughly evaluate our work. The pilot is progressing steadily, and we anticipate expanding this initiative to additional community partner settings in the near future, with the ultimate goal of broadening its reach across a wider geographic area.



Report of the Trustees for the year ended 31st March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

The reference and administrative details of the Charity can be found on page 45 of the report and accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company was incorporated on 15th October 2007 and commenced charitable activities immediately. It obtained registration with the Charity Commission on 17 June 2008.

Governing Document

The Charity is controlled by its governing document, the amended Memorandum and Articles of Association dated 11 October 2013. It is a company limited by guarantee as defined by the Companies Act 2006.

Related Parties

The Charity has two wholly owned subsidiaries:

MDD Enterprises Limited
08709010 (England and Wales) incorporated 27 September 2013
(Dormant during the years ended 31/03/2025 and 31/03/2024)

Canine Diagnostic Innovations Limited
12646135 (England and Wales) incorporated 4th June 2020
(Dormant for the year ended 31/03/2022, but active in the years following)

The Charity has commissioned its Bio Detection Disease Research services via Canine Diagnostic Innovations Limited ("CDI Ltd") during the year ended 31/03/2025. No liabilities external to the group exist in CDI Ltd, and the entity is not ever expected to be loss making.

The Charity also has significant control (75%) in:
Millfield Greenway Business Park Management Limited
06312801 (England and Wales) incorporated 13 July 2007

The Charity owns and manages certain common areas of the Millfield Greenway Business Park site, including the maintenance of the onsite septic tank. The company does not operate its own banking accounts and expenditure on its behalf is handled by Medical Detection Dogs, with the proportion of net costs not attributable to the Charity recharged to the minority shareholder. Any potential liabilities of Millfield Greenway Business Park Management Ltd are covered by appropriate insurance.

The accounts report on the Charitable group containing wholly owned subsidiaries only and therefore do not consolidate Millfield Greenway Business Park Management Limited on the basis of immateriality.

Structure and Management

The Charity has two departments which directly deliver its objects, they are:

1) Medical Alert Assistance Dogs and 2) Bio Detection Disease Research.

Details of the work done by these two parts of the charity are given in the objectives and activities section. The other three areas of charitable activity; dog training, education & awareness raising, and volunteer liaison, are all carried out in support of, and to enable the delivery of the activities of, those two arms.

All policy and strategic decisions are taken by the Trustees and day-to-day management decisions are taken by the Chief Executive, supported by the Senior Leadership Team. Sometimes ad hoc panels of Trustees are appointed to take specific decisions.

Governance

As part of our strategic approach, the Trustees consistently aim to enhance and refine the governance of the Charity in response to the challenges arising from growth and organisational maturity. The establishment and development of our Senior Leadership management group has been important in

achieving this goal during the 2024/25 period, empowering them to take on greater rersponsibility in support of the Chief Executive.

Remuneration Policy for Senior Staff

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees. The review takes into account any general pay increase to staff, benchmarking of similar roles in similar charity organisations and pre-agreed performance criteria. Trustees do not receive any remuneration and give their time freely.

Risk Management

The Charity's Trustees are responsible for identifying and assessing risks and opportunities for the organisation and deciding how best to deal with them. This includes assessing whether they are manageable and worth taking, or where exposure is too great to justify commencing or continuing the activity.

They are supported in this by the Senior Leadership Team, principally the Chief Executive, who manage these risks on a day-to-day basis. The Charity operates a risk register, prepared in line with Charity Commission guidance, which it considers, reviews and updates at least annually at the Board.

The Board supplements the formal quarterly Board meetings with further Interim Board meetings per year as required. Interim Board meetings are held via video conference, and generally include a deep dive discussion on a single topic.

Principal risks and uncertainties

The following are the principal risks and uncertainties that were considered to be present at the end of 2024/25 and at the time of this Trustees' Report, along with the key actions we plan to take or are taking to address these:

Risk	Actions
Depletion of Free Reserves	The Charity is currently drawing on reserves to cover operating costs, as fixed costs exceed income. This is due to external pressures such as high inflation and a challenging fundraising environment across the sector. Established reserves will support operations in the short term. However, we anticipate the need to continue drawing on these reserves through 2025/26 before returning to a breakeven position in 2026/27. Financial performance is monitored monthly, with regular reforecasts enabling timely decision-making. We have invested in diversifying our income streams through strengthening our fundraising team and strategy. Cost efficiencies and staff restructures were implemented in 2022/23 and again in 2024/25 to ensure a more sustainable cost base.

Risk	Actions
Staff and Volunteer Capacity, Including Governance	Recruitment and retention of skilled staff and volunteers remains challenging due to sector-wide workforce shortages and ongoing cost of living pressures. This impacts both operational delivery and strategic capacity. As a lean organisation, we are reliant on a small number of key individuals, including the CEO. To mitigate this, a Senior Leadership Team (SLT) has been established, comprising the CEO and five senior staff, to strengthen leadership resilience. Succession planning and leadership development are in progress to reduce reliance on any one individual and build internal capacity, although some departments remain difficult to recruit into due to specialist skill requirements. Volunteer engagement is critical to our model. A current shortage of dog socialisers is beginning to affect our ability to expand Assistance Dog placements. We are actively recruiting more volunteers and have created regional roles within the Assistance Dog Training team to support this area. Our Trustee Board (consisting entirely of volunteers), has experienced high turnover in the past year, including a vacancy in the Chair role. This has now been addressed through the appointment of a new Chair and a recruitment process is underway to appoint additional Trustees. Four established Trustees, including our longest serving Trustee, remain on the Board. Ongoing efforts are being made to improve Trustee succession planning and governance continuity.

Related Party Transactions

With regard to related party transactions, a register of Trustees' interests is kept. Trustee meetings include a standing item for declaration of any interests which those attending may have in connection with a particular item to be discussed. In such cases where a potential conflict of interests arises for a particular member present, they will retire from the meeting whilst that discussion takes place. Similar arrangements exist for managing transactions with related parties of senior executives, whereby potential related parties are identified through annual declarations and the relevant executive takes no part in Charity decisions for those parties over recruitment, remuneration or performance.

Recruitment and Appointment of New Trustees

New Trustees may be appointed by the Charity at a general meeting or by the Board of Trustees. The Trustees regularly review the balance of skills, competencies and experience which are needed on the Board to ensure that the Charity continues to meet its aims and fulfil its charitable objects. The Board regularly reviews the range of skills and experience of the trustees and identifies any gaps to meet future needs.

During the year, Meghana Pandit, resigned from the Trustee Board. The Charity would like to thank Meghana for her contribution since joining the as a Trustee.

Report of the Trustees for the year ended 31st March 2025

Following the end of the financial year, our Chair and longstanding Trustee, Clive Everest, made the decision to step down from his role. Clive has been instrumental in guiding the Charity through a particularly challenging period, and his contributions have left a lasting and positive impact on our organisation. He graciously remained in post to ensure a smooth transition to his successor, who was appointed following a thorough and rigorous recruitment process.

The policies and procedures for the induction and training of a new trustee are that, before appointment, the person is invited to meet with Trustees and senior staff and given an opportunity to become fully familiar with the Charity's work, staff etc. The potential trustee discusses the factors involved in becoming a trustee and is supplied with any documents requested. At the end of that process (if they confirm a willingness to serve) a decision concerning their appointment is made. The Declaration of Eligibility and other supporting documents are then completed before the appointment takes effect. The Charity ensures that the new Trustee has access to a copy of the Memorandum and Articles of Association and previous Reports and Accounts and that they must read Charity Commission guidance regarding the duties of trustees.

Fundraising

We are members of the Fundraising Regulator and take our responsibilities towards our donors very seriously. The Charity seeks to apply best practice to protect the personal data of its donors, never sells or swaps data and ensures that communication preferences can be changed at any time. The Charity manages its own activities in respect to raising funds and does not employ the services of external professional fundraisers. The Charity is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year the Charity received no formal complaints about its activities for raising funds.

Volunteers

The Charity is supported by a large number of volunteers, who undertake a range of activities including fundraising, public engagement, socialising training and administrative tasks. We could not operate without their kind and generous assistance in many aspects of our work.

At the end of the year, the charity had 655 active volunteers (2024: 726).

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and believe that the highlights of the past year detailed in the section below demonstrate that the Charity's activities provide benefit to the public. It remains the case that in the most direct way the people who benefit are those who have been partnered with life-saving medical alert assistance dogs. We also consider that there is a significant wider public benefit from the impact our dogs have by enabling many of our clients to return to work or study, reducing the burden of constant worry on family members and improving the mental health of all concerned.

We also continue to believe that there is significant public benefit from the greater understanding of canine olfaction which has resulted from our research, and that the potential of early diagnosis of many fatal and nonfatal diseases has the potential to revolutionise disease detection globally.

Report of the Trustees for the year ended 31st March 2025

FINANCIAL REVIEW

The Charity's charitable activities rely on grants from trusts and foundations, corporate donations, and donations from individual members of the public. Both general and donor-restricted funds are utilised for the Charity's objectives namely detection, recognition and diagnosis of disease and medical conditions; and the training and placing of medical assistance alert dogs with clients who suffer from life-limiting or life-threatening medical conditions.

The Group's total income of £2,064,349 (2024: £2,080,224) includes legacies of £322,872 (2024: £301,543). The net deficit for the year amounted to 506,332 (2024: £242,076) after expenditure of £2,599,525 (2024: £2,380,959).

At the end of the year, the Charity's net current assets amounted to £1,848,296 (2024: £2,283,875) of which £1,781,511 was held in cash and bank deposits (2023: £2,119,558).

The Charity had budgeted for a deficit in 2024/25 to allow for investment in developing the processes and systems within the Charity and for expanding and redirecting the fundraising team. However, the final outturn for 2024/25 was behind budget, mainly due to additional cost pressures experienced over the 12-month period. As a result of recognising this was the likely outcome part way through the year, actions were taken during the year to reduce our cost base moving into 2025/26. This was mainly through not re-recruiting into vacant roles, but a restructure of our regional teams was also undertaken to improve the efficiency and effectiveness of, in particular, fundraising in the regions.

The Charity has taken action to address its deficit position whilst seeking to maximise public benefit in both the short and long term: a further deficit has been budgeted for 2025/26 with a breakeven position planned for in 2026/27. 2025/26 is planned to be the final year of a deficit being recorded to enable the preservation of our reserves position.

The Charity is taking steps to seek to ensure it remains in compliance with its free reserves policy and maintains a sustainable financial position for years to come. In the event of continuing financial pressures in the short term the Board have considered appropriate contingency plans.

Reserves Policy

Unrestricted funds are those funds that the Charity can use for any activity that meets its charitable objects. Freely available reserves are funds which are unrestricted and not invested in or committed to spend on operational assets. In this context free reserves therefore excludes the value of fixed assets in the accounts, capital commitments or obligations, and outstanding commitments on leased assets. The Trustees' policy is to maintain freely available reserves equivalent to between six and nine months' forecast total expenditure. The Trustees review the reserves held against our policy criteria periodically.

The Charity holds freely available reserves to mitigate for fluctuations in future income levels whilst at the same time committing to expenditure over the medium to longer term, to support the needs of its vulnerable clients in partnership with their medical alert assistance dogs, and to extend that service to potential clients.

At 31 March 2025 the Charity held freely available reserves of £1,564,725 equivalent to 7 months of expenditure for the forthcoming year (2024: £1,825,244 – 9 months). This level of reserves is in the middle of the target range. It is expected that free reserves will decrease further, but remain within the target range through 2025/26.

Restricted funds are unexpended funds that have been donated to the Charity with specific conditions attached as to their use. At 31 March 2025 these funds totalled £283,571 (2024: £433,131).

Report of the Trustees for the year ended 31st March 2025

FUTURE PLANS

The Trustee Board approved a new 5-year strategy in March 2025, built around four key strategic pillars:

1. At least double the number of MAAD placements.
2. Converting theoretical research into real-world change.
3. Increasing income to enable pillars 1 and 2.
4. Developing back-office functions to deliver and support canine activities effectively.

We recognise that these are ambitious goals, and that expanding our regional MAAD operations will be essential to achieving them. However, we believe this approach offers the greatest opportunity to maximise our impact as a charitable organisation.

We anticipate a balanced mix of MAAD placements between applicant-owned dogs and MDD-trained dogs. The range of conditions for which we place dogs is expected to remain diverse, with a continued emphasis on conditions such as POTS - where no known cure exists, and where a MAAD dog can have a profoundly transformative impact on the lives of those successfully paired and accredited.

As mentioned earlier in this report, our Bio Detection Research department will continue to complete existing Bio studies, ensuring publication for public benefit and work to optimise the community impact of our detection work. But we are now moving away from our 'proof of concept' work and looking to complete studies that can enable real-world change.

Internally, our focus has evolved from expansion to optimisation. While resources not dedicated to dog training, research, or MAAD placements remain concentrated on fundraising, we are now prioritising the efficiency and effectiveness of these efforts. This includes streamlining processes, reducing administrative burdens, and introducing automation where possible. These improvements will help us maximise the impact of every pound raised, supporting the growth of MAAD placements and strengthening our regional presence.

The utilisation of our free reserves, whilst remaining within our planned free reserves level of 6-9 months, is expected to slow as the Charity moves back towards a breakeven position.

Externally, we remain committed to being a leading voice within Assistance Dogs International (ADI) and the broader assistance dog sector. Our focus is on shaping and upholding high standards, while actively supporting the adoption of best practices across the industry. We are optimistic about the future and confident that the strong foundations we have built will enable us to grow our charitable impact.



Report of the Trustees for the year ended 31st March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year 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, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently:
- observe the methods and principles in the Charity SORP 2019 (FRS102).
- make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Kelly Stafford - Trustee

21st October 2025

Independent auditor's report to the members and the trustees

Opinion

We have audited the financial statements of Medical Detection Dogs (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise consolidated statement of financial activities, group balance sheet, charity only balance sheet, consolidated cash flow statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2025 and of the group's 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 regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 group and parent 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 group or the parent 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. 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.

Independent auditor's report to the members and the trustees

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 which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' 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 group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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' exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 17, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent 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 auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the group and parent 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.

Independent auditor's report to the members and the trustees

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent 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 parent charitable company's members and trustees those matters we are required

Independent auditor's report to the members and the trustees

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 parent charitable company, the parent charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

Gareth Norris FCA (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Date: 28 October 2025

71 Queen Victoria Street

London

EC4V 4BE

Statutory Auditors

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated Statement of Financial Activities for the year ended 31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,228,207	701,178	1,929,385	1,905,586
Other trading activities	4	65,623	-	65,623	105,780
Investment income	5	69,341	-	69,341	68,858
Total		1,363,171	701,178	2,064,349	2,080,224
EXPENDITURE ON					
Raising funds	6	384,052	76,429	460,481	375,972
Charitable activities	7				
Dog training		325,286	171,071	496,357	467,084
Assistance dog placement and aftercare		681,420	386,538	1,067,958	866,410
0Bio Detection research projects		240,044	153,842	393,886	406,994
Education and awareness		99,019	-	99,019	104,397
Volunteer liaison		18,966	62,857	81,823	160,102
Total		1,748,787	850,737	2,599,524	2,380,959
NET EXPENDITURE		(385,616)	(149,560)	(535,176)	(300,735)
Other Recognised Gains / (Losses)	22	28,844	-	28,844	58,659
Transfers between funds	18	-	-	-	-
Net movement in funds		(356,772)	(149,560)	(506,332)	(242,076)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,531,790	433,131	3,964,921	4,206,996
TOTAL FUNDS CARRIED FORWARD		3,175,018	283,571	3,458,589	3,964,921

Group Balance Sheet
At 31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	1,610,288	-	1,610,288	1,681,042
Investments	13	4	-	4	4
		1,610,292	-	1,610,292	1,681,046
CURRENT ASSETS					
Stocks	14	20,755	-	20,755	15,525
Debtors	15	182,271	-	182,271	298,817
Cash at bank and in hand		1,497,940	283,571	1,781,511	2,119,558
		1,700,966	283,571	1,984,537	2,433,899
CREDITORS					
Amounts falling due within one year	16	(136,241)	-	(136,241)	(150,024)
NET CURRENT ASSETS		1,564,725	283,571	1,848,296	2,283,875
TOTAL ASSETS LESS CURRENT LIABILITIES		3,175,018	283,571	3,458,589	3,964,921
NET ASSETS		**3,175,018**	**283,571**	**3,458,589**	**3,964,921**
FUNDS					
Unrestricted funds	18			3,175,018	3,531,790
Restricted funds	18			283,571	433,131
TOTAL FUNDS				3,458,589	3,964,921

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2025 and were signed on its behalf by:

Kelly Stafford – Trustee

Julia McKechnie-Burke – Trustee

Company registration number 6399500

Charity Only Balance Sheet
At 31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	1,610,288	-	1,610,288	1,681,042
Investments	13	5	-	5	5
		1,610,293	-	1,610,293	1,681,047
CURRENT ASSETS					
Stocks	14	20,755	-	20,755	15,525
Debtors	15	206,094	-	206,094	392,039
Cash at bank and in hand		1,474,117	283,571	1,757,688	2,026,335
		1,700,966	283,571	1,984,537	2,433,899
CREDITORS					
Amounts falling due within one year	16	(136,241)	-	(136,241)	(150,024)
NET CURRENT ASSETS		1,564,725	283,571	1,848,296	2,283,875
TOTAL ASSETS LESS CURRENT LIABILITIES		3,175,018	283,571	3,458,589	3,964,921
NET ASSETS		**3,175,018**	**283,571**	**3,458,589**	**3,964,921**
FUNDS					
Unrestricted funds	18			3,175,018	3,531,790
Restricted funds	18			283,571	433,131
TOTAL FUNDS				3,458,589	3,964,921

The parent charity recorded a net deficit of £506,332 (2024: 242,076) of which £240,408 (2024: 179,613) is in relation to inter-group expenditure with Canine Diagnostic Innovations Limited.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2025 and were signed on its behalf by:

Kelly Stafford – Trustee

Julia McKechnie-Burke – Trustee

Company registration number 639950

Consolidated Cash Flow Statement for the year ended 31st March 2025

	Notes	2025 £	2024 £
Net cash (used in) operating activities	A	(408,137)	(92,524)
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(86,702)
Sale of tangible fixed assets		750	2,020
Investment income		69,341	68,858
Net cash provided by / (used in) investing activities		70,091	(15,824)
Change in cash and cash equivalents in the reporting period		(338,046)	(108,348)
Cash and cash equivalents at the beginning of the reporting period		2,119,558	2,227,904
Cash and cash equivalents at the end of the reporting period		1,781,511	2,119,558

Notes to the Cash Flow Statement for the year ended 31st March 2025

A. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the statement of financial activities)	(535,176)	(300,735)
Adjustments for:		
Depreciation charges	70,753	142,566
(Profit) / Loss on sale of fixed assets	(750)	(913)
Interest received	(69,341)	(68,858)
Research Tax Credits	28,844	58,659
(Increase) / Decrease in stocks	(5,230)	(9,533)
(Increase) / Decrease in debtors	116,546	97,808
Increase / (Decrease) in creditors	(13,783)	(11,517)
Net cash (used in) provided by operating activities	(408,137)	(92,524)

B. RECONCILIATION OF NET DEBT

	As at 01/04/2024	Cashflow	As at 31/03/2025
Cash at bank and in hand	2,227,904	(108,348)	2,119,558
TOTAL	2,227,904	(108,348)	2,119,558

Notes to the Financial Statements for the year ended 31st March 2025

1. CHARITY INFORMATION

Medical Detection Dogs ('the Charity') is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Millfield, Greenway Business Park, Winslow Road, Great Horwood, Milton Keynes, MK17 0NP. The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts have been rounded to the nearest £.

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44,11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Going Concern

The Trustees have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees are of the opinion that the Charity has adequate resources to continue to operate for the foreseeable future, being not less than one year from the date of approval of these financial statements. For this reason, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Preparation of consolidated financial statements

The financial statements contain information about Medical Detection Dogs as a charitable group.
The charitable group consists of Medical Detection Dogs (the charity) and Canine Diagnostic Innovations Limited (CDI Ltd). CDI Ltd was dormant in previous years, but became active during the period ended 31 March 2023 and has continued since then. CDI Ltd has supplied the charity with Bio Detection Disease Research services. CDI Ltd is eligible to claim research tax credits on this activity. Please see note 13 for more details. The Charity's subsidiary Millfield Greenway Business Park Management Limited has net assets amounting to £136, and has therefore been excluded from consolidation on the grounds of immateriality in accordance with Section 405(2) of the Companies Act 2006.

Notes to the Financial Statements for the year ended 31st March 2025

ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

Judgement has been applied in recognising income from legacies gifted to the Charity. Legacies are recognised when their value is known with reasonable certainty and receipt is probable, which is determined from a review of a number of criteria including grant of probate, sufficiency of assets and the existence of any conditions to be met.

The Charity's subsidiary CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year. RTC are recognised when the likelihood of a successful claim being made to HMRC on eligible expenditure is probable and can be measured reliably. Where the likelihood of a successful claim being made to HRMC on eligible expenditure is deemed to be virtually certain, a contingent asset will be recognised in the notes to the accounts.
Judgement has been applied in recognising the RTC at the point of receipt rather than during the year in which the eligible expenditure being claimed against is incurred.

Income

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

Donations

Cash donations are brought into the financial statements when the asset is received into the bank. The gift aid tax which is claimable on these donations is recognised upon receipt of the donation.
Gifts in kind donated are included at the valuation at the time of the gift.

Legacies

Incoming resources are included gross in the Statement of Financial Activities when the Charity is entitled to the income at the date of probate (having considered factors such as legal challenges, the sufficiency of assets belonging to the estate and the existence of any conditions to be met under the terms of the will), provided that sufficient information has been received to value the Charity's entitlement. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted and they can be valued with reasonable certainty.

Volunteers

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not however recognised in the accounts, on the basis that the financial value of their support cannot be reliably ascertained.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are allocated to the Charity's principal charitable activities, according to the relative office space taken up by each activity. Charitable activities are categorised under the five headings of: dog training, assistance dog placement and aftercare, bio detection research, education and awareness and volunteer liaison.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- Straight line over 3 years
Motor vehicles	- Straight line over 3 years

The Charity has a policy of not capitalising any item that costs less than £1,000.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities. Activities undertaken by the Charity's subsidiary, Canine Diagnostic Innovations Limited are taxable, but no tax is due for the year. Canine Diagnostic Innovations Limited is eligible for Research Tax Credits due to the research activities which it undertakes. Please see note 22 for further details.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31st March 2025

3. DONATIONS AND LEGACIES – Charitable Group

	2025	2024
	£	£
Donations and grants	1,606,513	1,604,043
Legacies	322,872	301,543
	1,929,385	1,905,586

Of the £1,606,513 received from donations and grants, £701,178 are restricted to specific purposes. All legacies received in the year are unrestricted.

Income from donations includes donated dog food, dogs and equipment. The value of these donations to the Charity is estimated at £70,521 (2024 - £35,008) and is recognised within incoming resources as a donation and an equivalent charge is included in charitable activities.

As at 31 March 2025, the Charity was not aware of any entitlements to legacies (which did not fully meet the recognition criteria) other than that reported in the above figures.

4. OTHER TRADING ACTIVITIES – Charitable Group

	2025	2024
	£	£
Fundraising events	30,954	27,513
Merchandise sales	19,669	19,363
Commercial Services	15,000	58,904
	65,623	105,780

Commercial services relate to corporate research services provided to an external private enterprise.

5. OTHER INCOME – Charitable Group

	2025	2024
Investment Income	£	£
Deposit account interest	69,341	68,858

Deposit account interest represents interest received on funds placed in notice accounts by the charity.

Notes to the Financial Statements for the year ended 31st March 2025

6. RAISING FUNDS

Raising donations and legacies – Charitable Group

	2025	2024
	£	£
Wages	331,677	241,157
Event costs	20,858	56,362
Travel	12,026	9,762
Online giving admin fees	47,486	55,121
Printing	3,360	1,501
Equipment under £1,000	29,297	1,630
Direct overheads – Deprecation Freehold Property	5,751	5,753
	450,455	371,286

Other trading activities

	2025	2024
	£	£
Purchases of goods for resale	9,926	4,685
Aggregate amounts	460,481	375,972

7. CHARITABLE ACTIVITIES COSTS – Charitable Group

Current year	Direct Costs	Support costs	2025 Total
	£	£	£
Dog training	332,399	163,958	496,357
Assistance dog placement	714,601	353,357	1,067,958
Bio Detection research	263,851	130,035	393,886
Education and awareness	66,510	32,509	99,019
Volunteer liaison	54,968	26,855	81,823
Total	1,432,329	706,714	2,139,043

Comparative year	Direct Costs	Support costs	2024 Total
	£	£	£
Dog training	305,638	161,446	467,084
Assistance dog placement	567,078	299,331	866,410
Bio Detection research	266,336	140,658	406,994
Education and awareness	68,366	36,031	104,397
Volunteer liaison	104,670	55,432	160,102
Total	1,312,088	692,898	2,004,986

Support costs are allocated to activities according to relative office space taken up by each activity.

Notes to the Financial Statements for the year ended 31st March 2025

8. SUPPORT COSTS – Charitable Group

Current year	Management	Finance	Governance	2025 Total
	£	£	£	£
Dog training	154,153	1,709	8,096	163,958
Assistance dog placement	332,226	3,683	17,448	353,357
Bio Detection research	122,259	1,355	6,421	130,035
Education and awareness	30,565	339	1,605	32,509
Volunteer liaison	25,249	280	1,326	26,855
Total	664,452	7,366	34,896	706,714

Comparative year	Management	Finance	Governance	2024 Total
	£	£	£	£
Dog training	151,732	962	8,752	161,446
Assistance dog placement	281,322	1,783	16,226	299,331
Bio Detection research	132,195	838	7,625	140,658
Education and awareness	33,863	215	1,953	36,031
Volunteer liaison	52,097	330	3,005	55,432
Total	651,209	4,127	37,561	692,898

Notes to the Financial Statements for the year ended 31st March 2025

8. SUPPORT COSTS (continued)

Support costs include the following governance costs:

2025

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2025 Total
	£	£	£	£	£	£
Staff Costs	2,102	4,531	1,668	416	346	9,062
Auditors' remuneration - Audit	5,930	12,780	4,703	1,176	970	25,559
DBS checks	64	137	50	13	10	274
Total	8,096	17,448	6,421	1,605	1,326	34,895

2024

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2024 Total
	£	£	£	£	£	£
Staff Costs	1,629	3,032	1,425	365	562	7,020
Auditors' remuneration - Audit	6,694	12,410	5,832	1,494	2,298	28,728
DBS checks	423	784	368	94	145	1,814
Total	8,752	16,226	7,625	1,953	3,005	37,561

9. NET INCOME/(EXPENDITURE) – Charitable Group

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	21,300	22,700
Depreciation - owned assets	70,753	142,565
Operating lease charges	20,925	13,066

Auditors' remuneration disclosure excludes irrecoverable VAT and disbursements.

Deprecation was directly allocated to activities as follows:

	2025	2024
	£	£
Raising donations and legacies	5,753	5,753
Dog training	11,507	11,507
Assistance dog placement and aftercare	11,507	11,507
Education and awareness	1,918	1,918
Volunteer liaison	1,918	1,918
Management	38,151	109,963
	70,754	142,565

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Notes to the Financial Statements for the year ended 31st March 2025

11. STAFF COSTS – Charitable Group

	2025	2024
	£	£
Wages and salaries	1,557,022	1,395,852
Social security costs	133,329	121,861
Pension costs	75,805	65,652
	1,766,156	1,583,365

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 50 (2024: 44). Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred. Included in wages and salaries is an amount of £2,962 relating to redundancy payments and termination settlements (2024: £5,000).

The average monthly number of employees during the year was as follows:

	2025	2024
Raising funds	10	9
Dog training, veterinary and welfare	10	9
Assistance dog placement and aftercare	14	11
Bio Detection research projects	8	9
Education and awareness	2	2
Volunteer liaison	2	1
Executive	3	2
Facilities	2	2
Finance	4	4
Information Technology	1	1
Human resources	1	1
	57	51

The Key Management Personnel of the Charity consists of the Chief Executive Officer (CEO) and Senior Leadership Team. They received total remuneration including pension contributions, Employer's National Insurance contributions and benefits in kind of £386,903 (2024: £420,364).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£80,001 - £90,000	1	1

Notes to the Financial Statements for the year ended 31st March 2025

12. FIXED ASSETS – Charity and Group

	Tangible Fixed Assets			
	Freehold property	Fixtures and fittings	Motor vehicles	**Total**
COST				
At 1st April 2024	1,917,747	480,963	57,223	**2,455,933**
Additions	-	-	-	**-**
Disposals	-	-	(7,200)	**(7,200)**
At 31st March 2025	1,917,747	480,963	50,023	**2,448,733**
DEPRECIATION				
At 1st April 2024	288,428	429,240	57,223	**774,891**
Charge for the year	38,355	32,398	-	**70,753**
Disposals	-	-	(7,200)	**(7,200)**
At 31st March 2025	326,783	461,638	50,023	**838,444**
NET BOOK VALUE				
At 31st March 2025	**1,590,964**	**19,324**	**-**	**1,610,288**
At 31st March 2024	1,629,319	51,724	-	1,681,042

13. INVESTMENTS

Name	Company registration number [1] (England and Wales)	Nature of business	Class of shares	% held directly	Result for the year	Capital and reserves
MDD Enterprises Limited [2]	08709010	Dormant	Ordinary	100%	-	£1 (2024: £1)
Millfield Greenway Business Park Management Limited [2]	06312801	Property management	Ordinary	75%	Year ended 31 July 2025: £Nil (2024: £Nil)	Year ended 31 July 2025: £136 (2024: £136)
Canine Diagnostic Innovations Limited [3]	12646135	Bio Detection Disease Research services	Ordinary	100%	£Nil (2024: Nil)	£1 (2024: £1)

[1] The registered office for all of the above companies is:
Unit 3, Millfield, Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP

[2] The holdings in MDD Enterprises Limited and Millfield Greenway Business Park Management Limited are historic holdings which are now shown separately on the balance sheet. The cost of the investment in Millfield Greenway Business Park Management is £3.

[3] The holding in Canine Diagnostic Innovations Limited (CDI Ltd) was active during the years ended 31 March 2024 and 31 March 2025, and so is consolidated into the Group figures presented at these dates. CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year, which has been Bio Detection Disease Research services provided to its parent, Medical Detection Dogs and some research services provided to external organisations. The claim for the year ending 31 March 2024, was approved by HMRC and the cash received during the 2024/25 financial year, and so has been recognised at this point in line with the group accounting policy. The results of CDI Ltd are summarised in note 23.

Notes to the Financial Statements for the year ended 31st March 2025

14. STOCKS – Charity and Group

	2025	2024
	£	£
Stocks	20,755	15,525

15. DEBTORS - Group

	2025	2024
	£	£
Amounts falling due within one year:		
Legacy debtors	65,300	156,870
Prepayments and accrued income	43,415	29,938
Other debtors	73,556	112,008
	182,271	298,817

DEBTORS - Charity

	2025	2024
	£	£
Amounts falling due within one year:		
Legacy debtors	65,300	156,870
Prepayments and accrued income	43,415	29,939
Other debtors	73,556	112,008
Net Intercompany Accounts – CDI Ltd	23,823	93,222
	206,094	392,039

Notes to the Financial Statements for the year ended 31st March 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – Charity and Group

	2025	2024
	£	£
Trade creditors	59,806	50,373
Social security and other taxes	26,750	29,747
Accruals and deferred income	49,681	69,900
Current accounts with subsidiaries	4	4
	136,241	150,024

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	10,370	13,834
Between one and five years	16,534	11,670
	26,904	25,504

Notes to the Financial Statements for the year ended 31st March 2025

18. MOVEMENT IN FUNDS

Current year	At 01/04/24	Income	Expenditure	Transfers between funds	At 31/03/25
	£	£	£	£	£
Unrestricted funds					
General fund	3,531,790	1,392,015	(1,748,787)	-	3,175,018
Restricted funds					
Cancer studies	8,309	10,000	(18,309)	-	-
Medical alert assistance dogs	145,899	42,997	(96,896)	-	92,002
Equipment	20,165	3,622	(16,328)	-	7,459
Regional development	150,000	600,000	(600,000)	-	150,000
Bio Detection Dog sponsorship	98,759	44,559	(119,206)	-	24,112
Government Apprenticeship Levy Scheme	10,000	-	-	-	10,000
	433,131	701,178	(850,737)	-	283,571
TOTAL FUNDS	**3,964,921**	**2,093,193**	**(2,599,524)**	**-**	**3,458,589**

Comparative year

	At 01/04/23	Income	Expenditure	Transfers between funds	At 31/03/24
	£	£	£	£	£
Unrestricted funds					
General fund	3,622,664	1,399,824	(1,490,698)	-	3,531,790
Restricted funds					
Cancer studies	8,308	-	-	-	8,308
Medical alert assistance dogs	346,341	20,699	(221,141)	-	145,899
Equipment	5,984	22,660	(8,479)	-	20,165
Regional development	125,000	625,000	(600,000)	-	150,000
Bio Detection Dog sponsorship	88,700	70,700	(60,641)	-	98,759
Government Apprenticeship Levy Scheme	10,000	-	-	-	10,000
	584,333	739,059	(890,261)	-	433,131
TOTAL FUNDS	**4,206,996**	**2,138,883**	**(2,380,959)**	**-**	**3,964,921**

18. MOVEMENT IN FUNDS – continued

The Cancer Studies Fund is restricted to expenditure relating to canine cancer research (dogs detecting cancer in other dogs). This study was completed in FY25.

The Medical Alert Assistance Dog Fund is restricted to expenditure on training and placement of medical alert assistance dogs in specific circumstances. Funds being carried forward for Medical alert assistance dogs includes remaining funds from one large legacy of £315,000 which was notified during 2021/22. Expenditure against this individual legacy began in 2022/23, but will continue over the coming years.

The Equipment Fund receives donations for and meets the cost of specific items of equipment, highlighted in fundraising campaigns.

The Regional Development Fund includes funding received from the People's Postcode Lottery. The Charity is working to establish a regional presence around the UK. This work began in 2021/22 and is ongoing.

The Bio Detection Dog Sponsorship Fund is restricted to expenditure on the training costs of Bio Detection Dogs. The balance outstanding at the end of 2024/25 is all funding received for work on Community Medical Detection Dogs, which was ongoing at year end. This work is anticipated to continue for further years, and additional funds to continue this work are being sought.

Apprenticeship levy funds are amounts donated by levy paying organisations who have not fully utilised their apprenticeship levy within the required timescale, and have donated their excess levy to Medical Detection Dogs to use for its own apprenticeship scheme which was launched in 2023/24.

19. CAPITAL COMMITMENTS

There are no capital commitments as at 31 March 2025 (2024: nil).

20. RELATED PARTY DISCLOSURES

The aggregate amount of donations received by the Charity from Trustees, or their close relatives or related parties amounted to £1,150 (2024 - £nil).

CDI Ltd is 100% owned by the Charity. It has a balance owed to Medical Detection Dogs (for Bio Research services provided) of £23,823 (2024: £93,222). There is a corresponding amount owed by CDI Ltd to the charity related to the Charity having paid costs for Bio Research on CDI Ltd's behalf.

Millfield Greenway Business Park Management Ltd is 75% owned by the Charity. It manages certain common areas and shared works of the Millfield Greenway Business Park site. The company has minimal activity and a very low level of net assets.

22. RESEARCH TAX CREDITS

Research and Development (R&D) tax reliefs support UK companies working on innovative projects in science and technology. Companies are able to claim Corporation Tax relief if the project meets the standard definition of R&D. The work that qualifies for R&D tax relief must be part of a specific project to make an advance in science or technology.

The Charitable Group undertakes Bio Detection Research work which is eligible expenditure as part of Research and Development tax relief regulations.

The value of Research Tax Credits (RTC) is equal to the value of the claim to be made to HMRC in this respect. Claims are made by CDI Ltd, a wholly owned subsidiary of Medical Detection Dogs.

As at 31 March 2025, the amount recognised on the Statement of Financial Activities is £28,844 (2024: £58,659), and represents the amount received by the charitable group from HMRC in respect of qualifying research expenditure taking place between 1 April 2023 and 31 March 2024.

The 2024/25 claim for RTC has not been submitted to HMRC at the date of these financial statements, and therefore the criteria for recognising these funds have not been met.

23. CANINE DIAGNOSTIC INNOVATIONS LIMITED – RESULTS FOR THE YEAR

Canine Diagnisotic Innovations Ltd – Summary Profit and Loss Account For the period ended 31 March 2025		
	2025	2024 £
Turnover	240,408	223,517
Cost of Sales	(269,252)	(282,176)
Gross Profit / (Loss)	**(28,844)**	**(58,659)**
Tax	28,844	58,659
Profit (or loss) for the financial year	**0**	**0**

Canine Diagnisotic Innovations Ltd – Summary Balance Sheet For the period ended 31 March 2024		
	2025	2024 £
Cash	23,823	93,222
Prepayments and accrued income	0	0
Total assets less current liablities	**23,823**	**93,222**
Creditors: amounts falling due after more than one year	(23,823)	(93,222)
Total Net Assets	**0**	**0**
Share capital & retained earnings	**1**	**1**

Intercompany debtor and creditor amounts owed to and from CDI Ltd and the Charity have been netted off within the CDI Ltd and Charity only accounts.

Notes to the Financial Statements for the year ended 31st March 2025

24. COMPARATIVE GROUP INFORMATION

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	1,166,527	739,059	1,905,586
Other trading activities	4	105,780	-	105,780
Investment income	5	68,858	-	68,858
Total		1,341,165	739,059	2,080,224
EXPENDITURE ON				
Raising funds	6	299,543	76,429	375,972
Charitable activities	7			
Dog training		296,013	171,071	467,084
Assistance dog placement and aftercare		395,626	470,784	866,410
Bio Detection research projects		337,874	69,120	406,994
Education and awareness		104,397	-	104,397
Volunteer liaison		57,245	102,857	160,102
Total		1,490,698	890,261	2,380,959
NET INCOME		(149,533)	(151,202)	(300,735)
Other Recognised Gains / (Losses)	22	58,659	-	58,659
Transfers between funds	18	-	-	-
Net movement in funds		(90,874)	(151,202)	(242,076)
RECONCILIATION OF FUNDS				
Total funds brought forward		3,622,664	584,333	4,206,996
TOTAL FUNDS CARRIED FORWARD		3,531,790	433,131	3,964,921

Notes to the Financial Statements for the year ended 31st March 2025

	Notes	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	12	1,681,042	-	1,681,042	1,738,013
Investments	13	4	-	4	4
		1,681,046	-	1,681,046	1,738,017
CURRENT ASSETS					
Stocks	14	15,525	-	15,525	5,902
Debtors	15	298,817	-	298,817	396,625
Cash at bank and in hand		1,686,427	433,131	2,119,558	2,227,904
		2,000,768	433,131	2,433,899	2,630,431
CREDITORS					
Amounts falling due within one year	16	(150,024)	-	(150,024)	(161,451)
NET CURRENT ASSETS		1,850,744	433,131	2,283,875	2,468,980
TOTAL ASSETS LESS CURRENT LIABILITIES		3,531,790	433,131	3,964,921	4,206,996
NET ASSETS		**3,531,790**	**433,131**	**3,964,921**	4,206,996
FUNDS					
Unrestricted funds	18			3,531,790	3,622,663
Restricted funds	18			433,131	584,333
TOTAL FUNDS				3,964,921	4,206,996

Notes to the Financial Statements for the year ended 31st March 2025

Registered Company number
6399500 (England and Wales)

Registered Charity numbers
1124533 (England and Wales)
SC044434 (Scotland)

Principal and Registered office
Unit 3, Millfield
Greenway Business Park
Winslow Road
Great Horwood
Milton Keynes, MK17 0NP

Trustees serving during the year and up to the date of signing of these accounts
Clive Everest MA, FCA (Chair) (resigned August 2025)
Dr Alan Makepeace BSc, MBBS, FRCR, FRCS(Eng), FRCS(Edin)
Dr Siobhan Dennis MBiol, PhD
Julia Mckechnie-Burke MA (Oxon), MBA, MinstF
Prof Meghana Pandit (resigned January 2025)
Kelly Stafford FCIPD

Chief Executive and Chief Scientific Officer
Dr Claire Guest OBE BSc (Hons), MSc HonDSc, DHP, BCAh, FRSA

Company Secretary
James Yianni BA FCA

Independent Auditor
Saffery LLP
71 Queen Victoria Street
London EC4V 4BE

Bankers
Barclays Bank
22-24 Upper Marlborough Road
St Albans
Hertfordshire AL1 3AL

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Medical Detection Dogs

3 Millfield, Greenway Business Park, Winslow Road,
Great Horwood, Milton Keynes, MK17 0NP

operations@medicaldetectiondogs.org.uk
www.medicaldetectiondogs.org.uk | 01296 655888

Registered Charity in England and Wales No. 1124533 and in Scotland No. SC044434

Assistance Dogs UK

Assistance Dogs INTERNATIONAL EUROPE (ADEu)

Assistance Dogs INTERNATIONAL

Registered with FUNDRAISING REGULATOR

MEDICAL DETECTION DOGS

England & Wales - Charity number 1124533

Accounts

Medical Detection Dogs

Report of the Trustees and Financial Statements

2024



Report of the Trustees and Financial Statements 2024

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Report of the Trustees for the year ended 31st March 2024

Message from the Chairman, Clive Everest and the Chief Executive and Chief Scientific Officer, Dr Claire Guest OBE

As we reflect on the accomplishments of the Charity over the past year, we are privileged to share highlights that exemplify commitment to our mission and the impactful partnerships that drive our success.

One of our key strategic goals for the last year has been to increase our Medical Alert Assistance Dog (MAAD) placements, focusing on bringing the number of placements back to the record levels we achieved pre-Covid. We're pleased to have made a real step change this year, having achieved 20 partnership placements during the year – a 54% increase on 2022/23. We plan for this growth to continue as we expand our regional presence, and adapt our delivery model to accommodate more applicant owned dogs alongside dogs procured by MDD.

The other key focus has been investing in our fundraising activities and cutting costs to enable us to move back towards a breakeven position, following a challenging fundraising year in 2022/23. We've been faced with difficult decisions about our structure, making sure we are operating within our means, and continuing to support existing partnerships. Maximising our charitable impact continues to drive our decision making in financial terms, and we were pleased to both meet our goal of increased MAAD placements as well as record an outturn for 2023/24 ahead of budget. Whilst there is still work to be done to reach financial balance, our investment in fundraising activities and focus on cost control have put us in a favourable position, with a more positive outlook in 2024/25 and an aim to break even in 2025/26.

Our Bio Detection Research department continues to build on the concept of moving our research achievements in the past into real-world benefits. During the year we piloted our Community Medical Detection Dogs (CMDD) programme, aimed at detecting conditions on a one-dog-to-many-people basis. The first condition we have been focusing on is Urinary Tract Infections (UTI's), where we plan for our teams to attend cares homes and community settings to scan several individuals in attendance in a matter of minutes, with positive detections leading to those individuals seeking medical intervention following a confirmed diagnosis.

The NHS and UK Health Security Agency (UKHSA) have been raising awareness of UTI's, as data shows they have led to more than 800,000 admissions to hospitals across the country over the past five years. Our CMDD teams are looking to help prevent hospital admissions with early detection and intervention before admission to hospital is required. Our pilot is progressing steadily, and we hope to be able to work on a wider roll out with partner community settings soon. We plan to carry out clinical trials to assess diagnostic reliability to inform medics and care givers of the value of this service.

It was a proud day for our Charity in February as our Patron, Her Majesty The Queen, hosted a reception for us at Clarence House to celebrate our 15th anniversary. Her Majesty met clients with Medical Alert Assistance Dogs, our supporters and trustees and watched one of the first public demonstrations of our dogs detecting the odour of UTI's, as part of the new project. Her Majesty also met some of our young puppies in training and received a special gift from trainee assistance dog, Maggie, who made a very enthusiastic delivery of a limited edition pin badge. Medical Alert Assistance Dog, Spring, alerted our client, Michelle, several times to a possible impending Addison's crises before Her Majesty entered the event, meaning that she could meet our Patron. His colleague, Bear, alerted client Demi to an oncoming Postural Orthostatic Tachycardia Syndrome (PoTS) collapse shortly before Her Majesty's arrival meaning that she too felt confident to greet The Queen. The Queen then watched a demonstration by Bio Detection Dogs, Plum and Storm. Plum detected the odour of UTI's from samples on stands in The Hall, unfazed by the distractions and crowds. Storm then demonstrated how dogs are taking this research to reality by detecting the odour of UTI planted on a member of the team through passive searching (directly sniffing). Before departing the event, Her Majesty said: "I've been Patron for ten years and the first time I went to visit Claire Guest in Milton Keynes it was almost a tiny little shed with just Claire and one or two others. Back then there was a lot of scepticism but as you've seen today, seeing is believing."

We've had some excellent media coverage in the last year, and it is always great to see our dogs and clients in the news. Some of our human team fulfilled a lifelong dream of obtaining a Blue Peter badge when the programme came to our Centre in February but of course it was the dogs that stole the show. Viewers got to see a puppy class, Bio Detection dogs at work and client, Demi, talk about how her Medical Alert Assistance Dog, Bear, saves and enhances her life by alerting to her PoTS. At the end of the show, Bear received the most exclusive badge there is – the coveted gold Blue Peter badge, usually only received by royalty and celebrities. Not to be outdone, Medical

Report of the Trustees for the year ended 31st March 2024

Alert Assistance Dog, Henry, took his client Lizzie to the famous ITV This Morning studio to be part of a Super Dogs feature. He sat next to Lizzie as she was interviewed by Alison Hammond and Dermot O'Leary as they discussed how he alerts her to oncoming PoTS episodes. Just a few days later, we appeared on the BBC Breakfast sofa to talk about the latest stage of our project to investigate whether our dogs can detect Parkinson's disease early. This level of coverage is a huge achievement for a charity our size, and not only spotlights the profound impact of our initiatives but also underscores the dedication of our team and the continued support of our community.

We were absolutely delighted that, on the eve of our 15th anniversary, our CEO and Co Founder, Claire Guest, learned she had received an OBE for services to Medical Knowledge, Public Health and Wellbeing. The awards list, announced on the official birthday of King Charles, is for people making a big impact in their line of work. Claire started our charity to train dogs to save the lives of vulnerable clients and prove the impact that Bio Detection Dogs could have on the early diagnosis of many diseases, and we are so proud of her. Claire says: "To receive the news that I was being awarded an OBE was incredible and a brilliant way to celebrate 15 life-saving years. The potential for dogs to contribute to fast, accurate and non-invasive disease diagnosis is huge and this recognition is testament to the whole team – both two and four legged."

As always, we thank our donors, staff, and volunteers for their continued support, remembering those individuals who have supported the Charity in the past and looking forward to updating all of our stakeholders on progress made in these exciting projects over the coming year.

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Clive Everest
Chairman of Trustees

Claire Guest OBE
Chief Executive and Chief Scientific Officer

Report of the Trustees for the year ended 31st March 2024

OBJECTIVES AND ACTIVITIES

The Charity's objectives, as set out in its governing document, are:

i) To conduct research into the detection, recognition and diagnosis of diseases and medical conditions by the use of dogs and other animals trained in the recognition of relevant stimuli, and the publication of such research for the public benefit; and

ii) The relief of sickness and the protection of health for the public benefit, by the detection, recognition and diagnosis of diseases and medical conditions, by the use of dogs trained in the recognition of relevant stimuli.

Our mission is to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

We seek to do this in two main ways which we believe provide a benefit to the public,

i) by conducting research into the early diagnosis of cancer, neurological, bacterial and other human diseases, and

ii) by training life-saving medical alert assistance dogs which help their human partners avoid the often-catastrophic effects of their conditions, saving and improving their lives on a daily basis.

During the year under review, we focussed on continuing our research into the ability and feasibility of dogs to be used in a 'passive' screening model i.e., dogs screening several people at a time. We have continued to progress our project to train dogs to work in community settings, where we aim initially to research the detection of urinary tract infections (UTI's) caused by the bacteria E-coli. Our trained medical alert assistance dogs are continuing to have significant success in supporting individuals who suffer from a range of conditions, particularly Postural Orthostatic Tachycardia Syndrome (PoTS).

Background to our work

Throughout history, humans and dogs have shared a close bond, with dogs fulfilling diverse roles including hunting, herding, and guarding. In recent times, their roles have expanded to include medical support and disease detection. As their use in medicine grows, it is crucial to objectively evaluate their value, optimize their capabilities, and leverage their abilities to deepen our understanding of various diseases.

The aim of the Charity is to train specialist dogs to detect the odour of human diseases. Dogs, renowned for their sense of smell, have been recognized by doctors for centuries as potentially capable of detecting diseases' distinct odours. Cancer Detection Dogs, trained to identify volatile substances released by cancer cells, offer hope for an early screening system to enhance patient care through collaborative research efforts. Our work has since evolved into working on other conditions such as Parkinson's disease, Malaria and Covid-19.

The Charity operates its own premises and employs its own staff. Medical Detection Dogs (MDD) also collaborates with professionals in various healthcare and scientific fields, such as cancer specialists, medical statisticians and general practitioners, who provide voluntary advice and services. The Charity utilizes its funds to train dogs, pioneering medical assistance and disease detection.

The Medical Alert Assistance Dogs (MAAD) division of the Charity utilises olfactory alerting ability for day-to-day support for individuals living with chronic conditions. Historically, most partnerships involved alert dogs living with individuals suffering from aggressive Type 1 Diabetes. With technological advancements in diabetes detection, recent partnerships have expanded to include other chronic conditions such as Addison's disease and PoTS.

Our Bio Detection Research focuses on harnessing dogs' remarkable ability to detect human diseases through scent, aiming to revolutionise early diagnosis methods. Through rigorous training and testing, we've demonstrated dogs' potential to detect diseases like cancer and bacterial infections by recognising specific volatile compounds. We first proved this in a pioneering study initiated over 15 years ago, where researchers conducted a double-blind trial using bladder cancer as a model. After extensive training and testing, the results, published in the British Medical Journal in 2004, marked a significant milestone in utilizing olfactory detection for cancer diagnosis for the charity. Our ongoing research holds promise for developing faster and more cost-effective disease detection methods, ultimately saving lives.



Report of the Trustees for the year ended 31st March 2024

MEDICAL ALERT ASSISTANCE DOGS

An Explanation Of Our Medical Alert Assistance Work

Our assistance dogs help individuals living with complex and life-threatening health conditions to lead more independent lives with reduced reliance on medical interventions and hospitalizations. We initially trained dogs to detect changes in blood glucose levels in individuals with aggressive diabetes or poor awareness of dangerously low blood sugar (hypoglycemia). These dogs are highly sensitive to glucose levels, alerting the client when levels deviate from the normal range and can detect changes within one or two millimoles of blood sugar. Typically, the dogs are trained to alert to blood sugar levels below 4.5 but above 3 (millimoles per liter) and to high blood sugars at the level chosen by the client (usually above 10 to 12 millimoles per liter).

Historically, clients with diabetes comprised the majority of our assistance dog partnerships. However, due to advancements in technology for blood sugar monitoring, the future of close diabetes management lies in emergent technology. Most individuals can now use self-scan libre devices and continuous glucose monitoring to manage their blood sugars without the need for a dog. Therefore, medical alert detection dogs are no longer required by as many individuals.

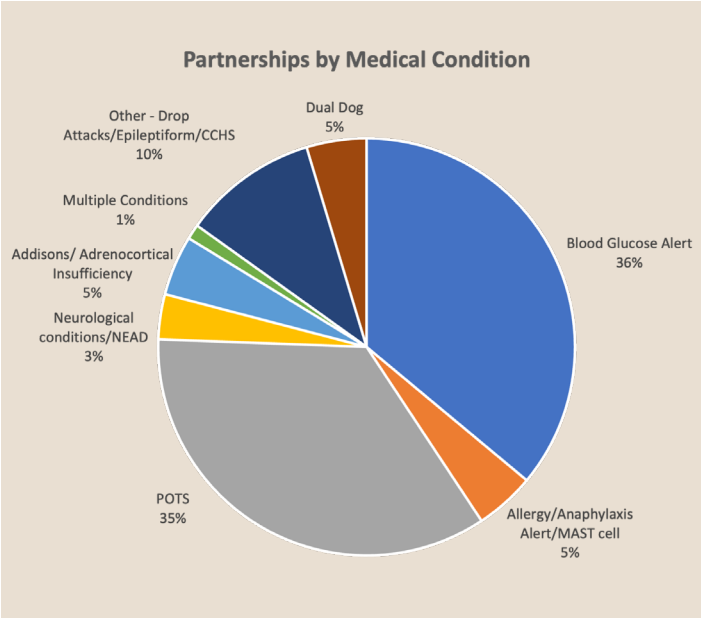
Our previous work in expanding the range of conditions that we train dogs to assist with, including Addison's disease, Postural Orthostatic Tachycardia Syndrome (PoTS), Mast Cell Activation Syndrome, narcolepsy, pain seizures, and idiopathic pancreatitis, has provided us with clear direction and scope to focus our attention on individuals for whom we believe our dogs can have the greatest impact.

Currently, we are placing the majority of our dogs with clients who have severe PoTS and associated conditions. PoTS is a condition for which there is currently no available warning system for an impending collapse, resulting in frequent and debilitating injuries such as dislocated shoulders, hips, and knees, particularly for clients with associated Ehlers Danlos Syndrome, which weakens their joints.

Financial Year	Number of MAAD Placements
2016/17	24
2017/18	24
2018/19	13
2019/20	14
2020/21	6
2021/22	12
2022/23	13
2023/24	20

ACHIEVEMENTS AND PERFORMANCE

Medical Alert Assistance Dogs



We currently support 86 partnerships, including those in training pending accreditation, and those that are fully accredited.

MDD has also trained dogs to alert to minute airborne levels of nut allergens, which can trigger life-threatening anaphylactic episodes in nut-allergic clients.

During the year under review, the charity piloted an applicant owned dog model, which represents a departure from our traditional approach of procuring and training young dogs before placing them with clients in need of a MAAD. This new model allows prospective clients to source and acquire a dog themselves (with guidance from MDD if needed) and undertake initial training with MDD providing support to ensure high-quality outcomes. The pilot has been successful, and we plan to expand this model in the coming years. The

benefits include increasing our capacity to assist more individuals in need of MAADs more swiftly, achieving cost savings for the Charity and also assists with our increasing problem of the lack of volunteer dog fosterers.

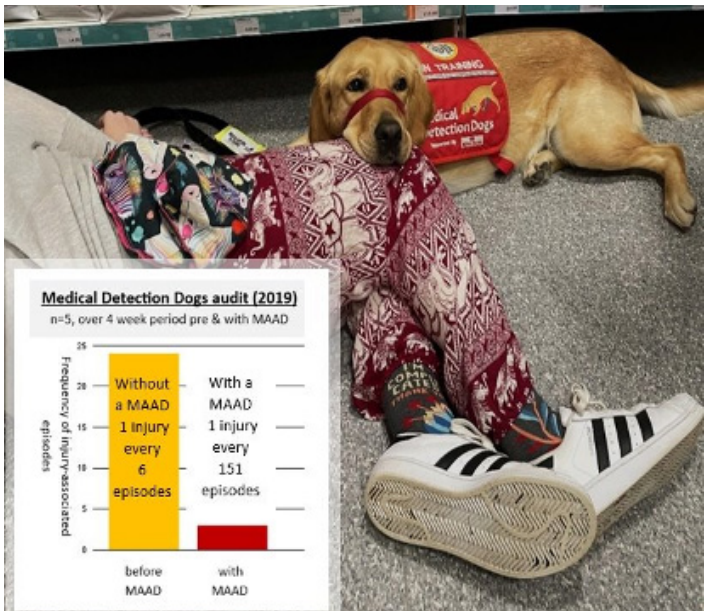
We are pleased to have substantially increased the number of assistance dog placements during the year and are working towards continued growth in the coming years. This will enable us to assist more individuals affected by conditions for which our dogs can provide life changing assistance. The condition for which we have placed the most dogs this year is PoTS, and we expect it to remain in high demand for 2024/25 as well.

Our research has shown that before receiving a medical alert assistance dog, PoTS clients experienced significant injuries during episodes once every six times on average. However, after the placement of a medical alert assistance dog, who can provide a few minutes' warning to allow the client to sit or lie down before collapsing and losing consciousness, they experienced significant injuries once every 151 episodes. This represents an 87% reduction in significant injuries, not only benefiting the individuals and their families but also reducing costs to the NHS.

The People's Postcode Lottery has continued to generously support our work, helping us demonstrate robustly that our dogs are not only beneficial to patients but also provide significant advantages for healthcare funding systems and the workforce. Healthcare consultancy firm, Mtech Access, conducted an independent economic analysis of the benefits of Medical Alert Assistance Dogs (MAADs).

We aimed to examine the impact of our MAADs on supporting individuals with PoTS to gain further insight into the anecdotal and subjective measurements we had collected. When applying for an assistance dog, clients are asked to keep a diary of episodes over a four-week period, enabling us to assess the impact of their condition on their daily life. Once partnered with a MAAD, we routinely request data over a four-week period annually to ensure that the partnership is still effective and meeting the required Assistance Dog International standards for performance and welfare. Thus, we have conducted a longitudinal within-subject comparison, continuously measuring individuals over prolonged periods of time, of pre- and post-dog data, utilizing the partnership's latest record of episodes. We examined the total number of syncope episodes (where individuals faint or pass out) and the number of injury-related episodes.

For this review, we compared data from five clients pre- and post-partnership with their assistance dogs. All subjects were female with a mean age of 31.6 years and had been partnered with their MAADs for 2.2 years (mean - range 1 to 4 years). The total number of syncope episodes over a four-week period before receiving a MAAD was 149 episodes, resulting in 24 reported injuries, equating to one injury every 6 syncope episodes. Following the placement of a MAAD, the total number of reported episodes across a four-week period in five patients was 452, resulting in only 3 episodes with injury, equating to one injury in every 151 syncope episodes. This represents an 87% reduction in the frequency of injury-related episodes when compared with the expected occurrence of injury projected for this number of syncope events.



A significant benefit from the deployment of our MAAD dogs is of course to the quality of life of our clients, and that of their families and friends. There is however a tangible financial benefit to the NHS from our work. Using this data and other published material, a health economics analysis performed by Mtech Access indicated that, with the reduction in injuries, ambulance callouts, and other associated healthcare use, placement of a MAAD can save the NHS £33,213 over the working lifetime of a dog (approximately 9 years). If quality of life measures are included, an estimated increase of 0.92 QALYs (Quality-Adjusted Life Years) per person will result in a net monetary benefit of £51,984.

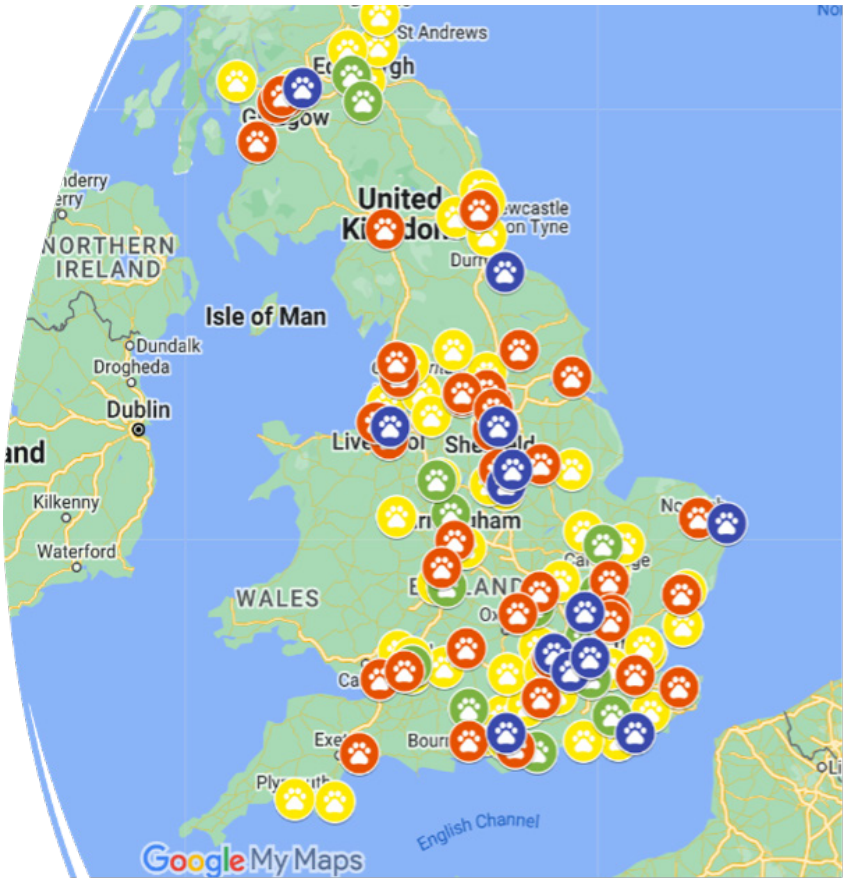
Fig.1 – injury related episodes

Report of the Trustees for the year ended 31st March 2024

MAAD Accreditation

We are pleased to have maintained our accreditation from Assistance Dogs International, reaffirming our commitment to excellence in assistance dog training and services. Undergoing a comprehensive inspection every five years, our organisation undergoes thorough assessment by highly skilled professionals who evaluate all aspects of our work, from dog welfare standards to documentation. Our most recent inspection in 2022/23 concluded with a positive assessment, affirming our adherence to professional standards and our dedication to providing high-quality assistance dog services.

Our MAAD Applicants



- MDD dog applicant – full application received and progressing
- MDD dog applicant – not yet received full application (early-stage application)
- Applicant Owned Dog applicant – full application received and progressing
- Applicant Owned Dog applicant – not yet received full application (early-stage application)

Report of the Trustees for the year ended 31st March 2024

BIO DETECTION RESEARCH

Before 2023/24, we made strategic decisions regarding our Bio Detection projects, pausing several and closing others permanently to focus our resources where they can have the most significant impact. Our attention is now directed towards a select number of bio-detection projects that we believe can offer direct and tangible benefits, prioritising practical applications over proof of concept research.

Medical Detection Dogs is currently working on three NHS-approved clinical trials. Our urological cancer study with Milton Keynes University Hospital NHS Foundation Trust, and Parkinson's disease work with Oxford University Hospitals are both nearing completion. Our colorectal cancer study in partnership with Hull and East Yorkshire Hospitals NHS Trust is investigating the potential of dogs to accurately detect colorectal cancer from urine samples. Colorectal cancer is the fourth most common form of cancer in the UK, and due to the invasive nature of the current screening process, only just over half of those offered will take it up. A non-invasive method that can detect cancer early could increase screening uptake and improve health outcomes. The table below demonstrates why we are undertaking this work.

Bio Detection Research Project	Collaborator	Expected completion date	Diagnostic Benefits
Prostate cancer	Milton Keynes University Hospital NHS Foundation Trust and The University of Texas El Paso	Oct-24	Targeting early diagnosis and informing Artificial Intelligence technology through dog decision and use of interactive stands used in testing.
Parkinson's disease	Oxford University Hospitals	Nov-24	Targeting early diagnosis. Research to understand how early in the disease process our dogs can detect Parkinson's disease odour.
Colorectal cancer	Hull and East Yorkshire Hospitals NHS Trust	Nov-25	A non-invasive method that can detect cancer early in urine samples (rather than faecal samples). To screen recurrence in post operative colorectal cancer patients and could increase screening uptake and improve population health outcomes.

We are on track to complete our research on prostate cancer and Parkinson's disease by the end of 2024, with ongoing investigations throughout the 2024-25 period into bowel cancer (enabling non-invasive diagnosis) and Canine Sensory Interfaces in collaboration with the Open University which includes development of interactive stands into our testing, sector leading technology which enables us to understand even more about how our dogs are detecting the odours they are alerting on.

We continue to work with collaborators to publish research in areas of canine detection and performance.

The future of our Bio Detection Research

The focus of our Bio Detection Research is now on investigating the use of dogs in community settings. Our 'passive people search' work is a fast, accurate, and non-invasive identifier of those individuals who should then go on to take diagnostic confirmatory tests.

A focus for the future is the Community Medical Detection Dogs project, initially targeting UTI infections primarily caused by E.coli. In the UK in 2013/14, the NHS spent £434 million on treating 184,000 patients with unplanned admissions associated with a urinary tract infection (UTI). A retrospective observational study using linked health

records from almost one million patients above 65 years old in England found that older adults (21%) had at least one clinically diagnosed UTI over the 10-year study period. Early diagnosis is difficult to achieve and the present need for urine culture results cause further delays, taking up to 48 hours for laboratory tests to be completed.

UTIs can be complicated and life-threatening if left untreated, especially for vulnerable groups such as the elderly and individuals with neurological conditions and those such as spinal cord injuries, who are at a greater risk of developing complications. For these individuals, UTIs may progress rapidly and are the leading cause of hospitalisation.

Our newest project is to train dogs to detect the odour of UTIs. The dogs will be trained to distinguish between the odour of samples from patients with a UTI and samples taken from healthy volunteers. The implementation of this work will be in the community, using passive search techniques learnt from our COVID-19 work, enabling us to use one dog team to detect odours on many vulnerable people in a matter of minutes.

This project holds promise for significant impact, as it aims to reduce hospital admissions for vulnerable groups in community settings by rapidly detecting UTI's caused by E.coli before symptoms manifest. Our goal is to prevent primary care admissions, thereby contributing to the prevention of further infections or harm among vulnerable individuals.

We expect early detection to lead to fewer hospital admissions from community settings, such as care homes, and prevent further infection or harm to vulnerable individuals.

Our community-based detection model helps us reach a far greater number of people to deliver real-time medical information to our service users. While our current work in this area is focused on UTI detection, we expect to expand our community offering to other conditions in the future.

We were thrilled to showcase this project at an event hosted by our patron, Her Majesty the Queen, at Clarence House this year. Additionally, we've attended various community events to pilot and optimize the effectiveness of this project in assisting our local community.

Our pilot is progressing steadily, and we hope to be able to work on a wider roll out with partner community settings soon, with the aim of expanding this initiative to encompass a broader geographic area in the future.



Report of the Trustees for the year ended 31st March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

The reference and administrative details of the Charity can be found on page 45 of the report and accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company was incorporated on 15th October 2007 and commenced charitable activities immediately. It obtained registration with the Charity Commission on 17 June 2008.

Governing Document

The Charity is controlled by its governing document, the amended Memorandum and Articles of Association dated 11 October 2013. It is a company limited by guarantee as defined by the Companies Act 2006.

Related Parties

The Charity has two wholly owned subsidiaries:

MDD Enterprises Limited
08709010 (England and Wales) incorporated 27 September 2013
(Dormant during the years ended 31/03/2024 and 31/03/2023)

Canine Diagnostic Innovations Limited
12646135 (England and Wales) incorporated 4th June 2020
(Dormant for the year ended 31/03/2022, but active in the years following)

The Charity has commissioned its Bio Detection Disease Research services via Canine Diagnostic Innovations Limited ("CDI Ltd") during the year ended 31/03/2024. No liabilities external to the group exist in CDI Ltd, and the entity is not ever expected to be loss making.

The Charity also has significant control (75%) in:

Millfield Greenway Business Park Management Limited
06312801 (England and Wales) incorporated 13 July 2007

The Charity owns and manages certain common areas of the Millfield Greenway Business Park site, including the maintenance of the onsite septic tank. The company does not operate its own banking accounts and expenditure on its behalf is handled by Medical Detection Dogs, with the proportion of net costs not attributable to the Charity recharged to the minority shareholder. Any potential liabilities of Millfield Greenway Business Park Management Ltd are covered by appropriate insurance.

The accounts report on the Charitable group containing wholly owned subsidiaries only and therefore do not consolidate Millfield Greenway Business Park Management Limited on the basis of immateriality.

Structure and Management

The Charity is divided into two arms:

1) Bio Detection Disease Research and 2) Medical Alert Assistance Dogs.

Details of the work done by these two arms are given in the objectives and activities section. The other three areas of charitable activity; dog training, education & awareness raising, and volunteer liaison, are all carried out in support of, and to enable the delivery of the activities of, those two arms.

All policy and strategic decisions are taken by the Trustees and day-to-day management decisions are taken by the Chief Executive, supported by the Senior Leadership Team. Sometimes ad hoc panels of Trustees are appointed to take specific decisions.

Governance

As part of our strategic approach, the Trustees consistently aim to enhance and refine the governance of the Charity in response to the challenges arising from growth and organisational maturity. The establishment and development of our Senior Leadership management group has been important in

achieving this goal during the 2023/24 period, empowering them to take on greater rersponsibility in support of the Chief Executive.

Remuneration Policy for Senior Staff

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees. The review takes into account any general pay increase to staff, benchmarking of similar roles in similar charity organisations and pre-agreed performance criteria. Trustees do not receive any remuneration and give their time freely.

Risk Management

The Charity's Trustees are responsible for identifying and assessing risks and opportunities for the organisation and deciding how best to deal with them. This includes assessing whether they are manageable and worth taking, or where exposure is too great to justify commencing or continuing the activity.

They are supported in this by the Senior Leadership Team, principally the Chief Executive, who manage these risks on a day-to-day basis. The Charity operates a risk register, prepared in line with Charity Commission guidance, which it considers, reviews and updates at least annually at the Board.

The Board supplements the formal quarterly Board meetings with further Interim Board meetings per year as required. Interim Board meetings are held via video conference, and generally include a deep dive discussion on a single topic.

Principal risks and uncertainties

The following are the principal risks and uncertainties that were considered to be present at the end of 2023/24 and at the time of this Trustees' Report, along with the key actions we plan to take or are taking to address these:

Risk	Actions
Insufficient income to operate sustainably, leading to a sustained reduction in free reserves	High inflation and continual increasing costs of living creates a challenging fundraising environment for all charities. This is anticipated to continue for some time. The Charity has established reserves which will support it in the immediate future, but we are aware that generating income will be challenging and that there are a number of areas where we need to invest to position the Charity to meet the next phase of its growth. As a result we are forecasting to continue the need to draw on these reserves for the next year, before aiming to return to a breakeven position in 2025/26. We have increased and diversified our income streams by investing in our fundraising team and activities. Cost reduction measures have also been put in place through 2022/23 which were sustained into 2023/24 and beyond.

Risk	Actions
Insufficient senior or key staff due to loss of or inability to recruit or retain key personnel.	Recruitment and retention is a major issue for all organisations at the moment. Cost of living pressures and shortage of available skilled personnel is a risk both for controlling costs and for maintaining the workforce needed to deliver. The Charity always seeks to spend as much as possible of our funds on our charitable goals, and therefore does not have a large management team. Consequently, we rely on a small number of key people, most notably the CEO, to drive the Charity forwards and to manage day-to-day activities. The implementation of a Senior Leadership Team, made up of six key staff members plus the CEO moves the Charity away from having heavy or sole reliance on one or two individuals for the day to day running of operations. We are looking at succession planning and implementing a development pipeline to safeguard against the risk of losing key people. Given the specialised nature and scale of the Charity this represents a particular challenge in some departments, which we are beginning to actively engage in to determine the best way forwards.
Cyber security and loss of information risk	As technology continues to evolve, the demand for an accelerated rate of progress to remain in step, as well as the potential risks linked to not embracing this change, become more pronounced. Cyber security attacks are becoming more regular across all organisations and can have an enormous adverse impact. The Charity has invested in its IT infrastructure to bring us in line with similarly sized organisations on both cyber security and data recovery and resilience, enabling our staff to work efficiently and effectively, whilst also future proofing the Charity for expected technology developments. In order to continually move with these developments we employ a dedicated IT expert within the charity, and have moved many of our support systems to a dedicated IT support partner.

Related Party Transactions

With regard to related party transactions, a register of Trustees' interests is kept. Trustee meetings include a standing item for declaration of any interests which those attending may have in connection with a particular item to be discussed. In such cases where a potential conflict of interests arises for a particular member present, they will retire from the meeting whilst that discussion takes place. Similar arrangements exist for managing transactions with related parties of senior executives, whereby potential related parties are identified through annual declarations and the relevant executive takes no part in Charity decisions for those parties over recruitment, remuneration or performance.

Report of the Trustees for the year ended 31st March 2024

Recruitment and Appointment of New Trustees

New Trustees may be appointed by the Charity at a general meeting or by the Board of Trustees. The Trustees regularly review the balance of skills, competencies and experience which are needed on the Board to ensure that the Charity continues to meet its aims and fulfil its charitable objects. The Board regularly reviews the range of skills and experience of the trustees and identifies any gaps to meet future needs.

During the year Paul Steckler resigned from the Trustee Board. The Charity would like to thank him for his contribution over the past four years.

The policies and procedures for the induction and training of a new trustee are that, before appointment, the person is invited to meet with Trustees and senior staff and given an opportunity to become fully familiar with the Charity's work, staff etc. The potential trustee discusses the factors involved in becoming a trustee and is supplied with any documents requested. At the end of that process (if they confirm a willingness to serve) a decision concerning their appointment is made. The Declaration of Eligibility and other supporting documents are then completed before the appointment takes effect. The Charity ensures that the new Trustee has access to a copy of the Memorandum and Articles of Association and previous Reports and Accounts and that they must read Charity Commission guidance regarding the duties of trustees.

Fundraising

We are members of the Fundraising Regulator and take our responsibilities towards our donors very seriously. The Charity seeks to apply best practice to protect the personal data of its donors, never sells or swaps data and ensures that communication preferences can be changed at any time. The Charity manages its own activities in respect to raising funds and does not employ the services of external professional fundraisers. The Charity is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year the Charity received no formal complaints about its activities for raising funds.

Volunteers

The Charity is supported by a large number of volunteers, who undertake a range of activities including fundraising, public engagement, socialising training and administrative tasks. We could not operate without their kind and generous assistance in many aspects of our work.

At the end of the year, the charity had 726 active volunteers (2023: 715).

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and believe that the highlights of the past year detailed in the sections above demonstrate that the Charity's activities provide benefit to the public. It remains the case that in the most direct way the people who benefit are those who have been partnered with life-saving medical alert assistance dogs. We also consider that there is a significant wider public benefit from the impact our dogs have by enabling many of our clients to return to work or study, reducing the burden of constant worry on family members and improving the mental health of all concerned.

We also continue to believe that there is significant public benefit from the greater understanding of canine olfaction which has resulted from our research, and that the potential of early diagnosis of many fatal and nonfatal diseases has the potential to revolutionise disease detection globally.

Report of the Trustees for the year ended 31st March 2024

FINANCIAL REVIEW

The Charity's charitable activities rely on grants from trusts and foundations, corporate donations, and donations from individual members of the public. Both general and donor-restricted funds are utilised for the Charity's objectives namely detection, recognition and diagnosis of disease and medical conditions; and the training and placing of medical assistance alert dogs with clients who suffer from life-limiting or life-threatening medical conditions.

The Charity's total income of £2,080,224 (2023: £1,889,035) includes legacies of £301,543 (2023: £258,405). The net deficit for the year amounted to £242,076 (2023: £605,956) after expenditure of £2,380,959 (2023: £2,494,991).

The Charity budgeted for a deficit in 2023/24 to allow for investment in developing the processes and systems within the Charity and for expanding and redirecting the fundraising team. The final outturn for 2023/24 was better than budgeted both in terms of income generated and expenditure incurred. One of the primary factors contributing to lower than anticipated expenditure was the extended duration of staff vacancies in some teams, particularly within the Dog Training, Veterinary, and Welfare departments. Additionally, recruitment into the Bio Detection team was carefully managed to prioritise ongoing projects, allowing for a focused reallocation of resources that supported growth in the Medical Alert Assistance Dogs team.

The Charity has taken action to address its deficit position whilst seeking to maximise public benefit in both the short and long term: a deficit has therefore also been budgeted for 2024/25 with a breakeven position planned for in 2025/26. The investment in the fundraising team began in 2023/24, resulting in increased staff and non-staff expenditure in this area. We expect this investment to continue to pay back through 2024/25 and onwards.

The Charity is taking steps to seek to ensure it remains in compliance with its free reserves policy and maintains a sustainable financial position for years to come. In the event of continuing financial pressures in the short term the Board have considered appropriate contingency plans.

At the end of the year, the Charity's net current assets amounted to £2,283,875 (2023: £2,468,980) of which £2,119,558 was held in cash and bank deposits (2023: £2,227,904).

Reserves Policy

Unrestricted funds are those funds that the Charity can use for any activity that meets its charitable objects. Freely available reserves are funds which are unrestricted and not invested in or committed to spend on operational assets. In this context free reserves therefore excludes the value of fixed assets in the accounts, capital commitments or obligations, and outstanding commitments on leased assets. The Trustees' policy is to maintain freely available reserves equivalent to between six and nine months' forecast total expenditure. The Trustees review the reserves held against our policy criteria periodically.

The Charity holds freely available reserves to mitigate for fluctuations in future income levels whilst at the same time committing to expenditure over the medium to longer term, to support the needs of its vulnerable clients in partnership with their medical alert assistance dogs, and to extend that service to potential clients.

At 31 March 2024 the Charity held freely available reserves of £1,825,244 equivalent to 9 months of expenditure for the forthcoming year (2023: £1,836,541 – 9 months). This level of reserves is at the top end of the target range. It is expected that free reserves will decrease further, but remain within the target range through 2024/25.

Restricted funds are unexpended funds that have been donated to the Charity with specific conditions attached as to their use. At 31 March 2024 these funds totalled £433,131 (2023: £584,333).

Report of the Trustees for the year ended 31st March 2024

FUTURE PLANS

In the coming year we will focus heavily on increasing the number of MAADs placed with individuals who are in need of and applying for this support. The demand for assistance dogs continues to hugely outweigh our ability to train and place these dogs, and whilst funding is one of the blockers to our expansion, so is the number of volunteers who we have associated with our Charity undertaking vital fostering and socialising our dogs – an industry wide challenge at present.

With this in mind we continue to plan for regional expansion to attract new sources of income and enable new pools of volunteers to work with us. We are also exploring a number of opportunities to partner with other organisations with aligned values to ours in order to enable and accelerate our expansion.

As mentioned earlier in this report, our Bio Detection Research department will continue to complete existing Bio studies, ensuring publication for public benefit and work to optimise the community impact of our detection work. UTI E.coli detection in community care settings – a project which we're calling Community Medical Detection Dogs (CMDD) – deploying passive search techniques to enable a "one to many" impact from each dog team.

Internally we continue to focus our resources which are not used for dog training, research or MAAD placement, on fundraising. The expansion of our resource levels in this area is reaching planned levels, and now we are working on optimising the efficiency of our fundraising efforts to generate the funds enabling us to expand our MAAD placements and regional presence.

The utilisation of our free reserves, whilst remaining within our planned free reserves level of 6-9 months, is expected to slow as the Charity moves back towards a breakeven position.

Externally, we want to continue to be a prominent voice for Assistance Dogs International (ADI) and the wider industry, influencing standards and being positioned to support and embed best practice across the sector.

We are excited about what lies ahead for the Charity and believe we have the foundations in place to continually increase our charitable impact over the short and longer term.



Report of the Trustees for the year ended 31st March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year 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, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently:
- observe the methods and principles in the Charity SORP 2019 (FRS102).
- make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

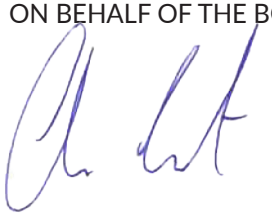
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Clive Everest - Chairman of Trustees

11th October 2024

Independent auditor's report to the members and the trustees

Opinion

We have audited the financial statements of Medical Detection Dogs (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise consolidated statement of financial activities, group balance sheet, charity only balance sheet, consolidated cash flow statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2024 and of the group's 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 regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 group and parent 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 group or the parent 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. 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.

Independent auditor's report to the members and the trustees

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 which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' 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 group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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' exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 20, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent 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 auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the group and parent 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.

Independent auditor's report to the members and the trustees

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent 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 parent charitable company's members and trustees those matters we are required

Independent auditor's report to the members and the trustees

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 parent charitable company, the parent charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

Gareth Norris FCA (Senior Statutory Auditor)

for and on behalf of Saffery LLP

14 October 2024

Chartered Accountants

71 Queen Victoria Street

London

EC4V 4BE

Statutory Auditors

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated Statement of Financial Activities for the year ended 31st March 2024

	Notes	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,166,527	739,059	1,905,586	1,825,857
Other trading activities	4	105,780	-	105,780	47,985
Investment income	5	68,858	-	68,858	15,193
Total		1,341,165	739,059	2,080,224	1,889,035
EXPENDITURE ON					
Raising funds	6	299,543	76,429	375,972	214,349
Charitable activities	7				
Dog training		296,013	171,071	467,084	528,631
Assistance dog placement and aftercare		395,626	470,784	866,410	889,456
Bio Detection research projects		337,874	69,120	406,994	501,469
Education and awareness		104,397	-	104,397	136,264
Volunteer liaison		57,245	102,857	160,102	224,822
Total		1,490,698	890,261	2,380,959	2,494,991
NET INCOME		(149,533)	(151,202)	(300,735)	(605,956)
Other Recognised Gains / (Losses)	22	58,659	-	58,659	-
Transfers between funds	18	-	-	-	-
Net movement in funds		(90,874)	(151,202)	(242,076)	(605,956)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,622,664	584,333	4,206,996	4,812,953
TOTAL FUNDS CARRIED FORWARD		3,531,790	433,131	3,964,921	4,206,996

Group Balance Sheet
At 31st March 2024

	Notes	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	12	1,681,042	-	1,681,042	1,738,013
Investments	13	4	-	4	4
		1,681,046	-	1,681,046	1,738,017
CURRENT ASSETS					
Stocks	14	15,525	-	15,525	5,902
Debtors	15	298,817	-	298,817	396,625
Cash at bank and in hand		1,686,427	433,131	2,119,558	2,227,904
		2,000,768	433,131	2,433,899	2,630,431
CREDITORS					
Amounts falling due within one year	16	(150,024)	-	(150,024)	(161,451)
NET CURRENT ASSETS		1,850,744	433,131	2,283,875	2,468,980
TOTAL ASSETS LESS CURRENT LIABILITIES		3,531,790	433,131	3,964,921	4,206,996
NET ASSETS		**3,531,790**	**433,131**	**3,964,921**	4,206,996
FUNDS					
Unrestricted funds	18			3,531,790	3,622,663
Restricted funds	18			433,131	584,333
TOTAL FUNDS				3,964,921	4,206,996

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:

C M L Everest - Chair

S Dennis - Trustee

Company registration number 6399500

Charity Only Balance Sheet
At 31st March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	1,681,042	-	1,681,042	1,738,013
Investments	13	5	-	5	5
		1,681,047	-	1,681,047	1,738,018
CURRENT ASSETS					
Stocks	14	15,525	-	15,525	5,902
Debtors	15	392,039	-	392,039	396,625
Cash at bank and in hand		1,593,204	433,131	2,026,335	2,227,904
		2,000,768	433,131	2,433,899	2,630,431
CREDITORS					
Amounts falling due within one year	16	(150,024)	-	(150,024)	(161,541)
NET CURRENT ASSETS		1,850,744	433,131	2,283,875	2,468,980
TOTAL ASSETS LESS CURRENT LIABILITIES		3,531,790	433,131	3,964,921	4,206,996
NET ASSETS		**3,531,790**	**433,131**	**3,964,921**	4,206,996
FUNDS					
Unrestricted funds				3,531,790	3,622,663
Restricted funds				433,131	584,333
TOTAL FUNDS				3,964,921	4,206,996

As permitted by Section 408 of the Companies Act 2006 no Separate Statement of Financial Activities for the charity alone has been presented. The parent charity recorded a net deficit of £242,076 of which £179,613 is in relation to inter-group expenditure with Canine Diagnostic Innovations Limited.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:

C M L Everest - Chair

S Dennis - Trustee

Company registration number 6399500

Consolidated Cash Flow Statement for the year ended 31st March 2024

	Notes	2024 £	2023 £
Net cash (used in) provided by operating activities	A	(92,524)	(246,340)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(86,702)	(54,631)
Sale of tangible fixed assets		2,020	1,500
Investment income		68,858	15,193
Net cash (used in) investing activities		(15,824)	(37,937)
Change in cash and cash equivalents in the reporting period		(108,348)	(284,277)
Cash and cash equivalents at the beginning of the reporting period		2,227,904	2,512,181
Cash and cash equivalents at the end of the reporting period		2,119,558	2,227,904

Notes to the Cash Flow Statement for the year ended 31st March 2024

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the statement of financial activities)	(300,735)	(605,956)
Adjustments for:		
Depreciation charges	142,566	122,700
Loss on sale of fixed assets	(913)	330
Interest received	(68,858)	(15,193)
Research Tax Credits	58,659	-
(Increase) / Decrease in stocks	(9,533)	4,656
(Increase) / Decrease in debtors	97,808	331,721
Increase / (Decrease) in creditors	(11,517)	(84,598)
Net cash (used in) provided by operating activities	(92,524)	(246,340)

RECONCILIATION OF NET DEBT

	As at 01/04/2023	Cashflow	As at 31/03/2024
Cash at bank and in hand	2,227,904	(108,348)	2,119,558
TOTAL	2,227,904	(108,348)	2,119,558

Notes to the Financial Statements for the year ended 31st March 2024

CHARITY INFORMATION

Medical Detection Dogs ('the Charity') is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Millfield, Greenway Business Park, Winslow Road, Great Horwood, Milton Keynes, MK17 0NP. The Charity is a public benefit entity.

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts have been rounded to the nearest £.

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44,11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Going Concern

The Trustees have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees are of the opinion that the Charity has adequate resources to continue to operate for the foreseeable future, being not less than one year from the date of approval of these financial statements. For this reason, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Preparation of consolidated financial statements

The financial statements contain information about Medical Detection Dogs as a charitable group.
The charitable group consists of Medical Detection Dogs (the charity) and Canine Diagnostic Innovations Limited (CDI Ltd). CDI Ltd was dormant in previous years, but became active during the period ended 31 March 2023 and has continued since then. CDI Ltd has supplied the charity with Bio Detection Disease Research services. CDI Ltd is eligible to claim research tax credits on this activity. Please see note 13 for more details. The Charity's subsidiary Millfield Greenway Business Park Management Limited has net assets amounting to £136, and has therefore been excluded from consolidation on the grounds of immateriality in accordance with Section 405(2) of the Companies Act 2006.

Critical accounting judgements and key sources of estimation uncertainty

Judgement has been applied in recognising income from legacies gifted to the Charity. Legacies are recognised when their value is known with reasonable certainty and receipt is probable, which is determined from a review of a number of criteria including grant of probate, sufficiency of assets and the existence of any conditions to be met.

2. ACCOUNTING POLICIES - continued

The Charity's subsidiary CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year. RTC are recognised when the likelihood of a successful claim being made to HMRC on eligible expenditure is probable and can be measured reliably. Where the likelihood of a successful claim being made to HRMC on eligible expenditure is deemed to be virtually certain, a contingent asset will be recognised in the notes to the accounts.
Judgement has been applied in recognising the RTC at the point of receipt rather than during the year in which the eligible expenditure being claimed against is incurred.
The first claim was made in respect of the CDI Ltd activities for the year to 31 March 2023. This was received from HMRC during 2023/24, and as such income has been recognised in these accounts.

Income

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

Donations

Cash donations are brought into the financial statements when the asset is received into the bank. The gift aid tax which is claimable on these donations is recognised upon receipt of the donation.
Gifts in kind donated are included at the valuation at the time of the gift.

Legacies

Incoming resources are included gross in the Statement of Financial Activities when the Charity is entitled to the income at the date of probate (having considered factors such as legal challenges, the sufficiency of assets belonging to the estate and the existence of any conditions to be met under the terms of the will), provided that sufficient information has been received to value the Charity's entitlement. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted and they can be valued with reasonable certainty.

Volunteers

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not however recognised in the accounts, on the basis that the financial value of their support cannot be reliably ascertained.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated to the Charity's principal charitable activities, according to the relative office space taken up by each activity. Charitable activities are categorised under the five headings of: dog training, assistance dog placement and aftercare, bio detection research, education and awareness and volunteer liaison.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- Straight line over 3 years
Motor vehicles	- Straight line over 3 years

The Charity has a policy of not capitalising any item that costs less than £1,000.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities. Activities undertaken by the Charity's subsidiary, Canine Diagnostic Innovations Limited are taxable, but no tax is due for the year. Canine Diagnostic Innovations Limited is eligible for Research Tax Credits due to the research activities which it undertakes. Please see note 22 for further details.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31st March 2024

3. DONATIONS AND LEGACIES – Charitable Group

	2024	2023
	£	£
Donations and grants	1,604,043	1,567,452
Legacies	301,543	258,405
	1,905,586	1,825,857

Of the £1,604,043 received from donations and grants, £739,059 are restricted to specific purposes (2023: £673,490). All legacies received in the year are unrestricted.

Income from donations includes donated dog food, dogs and equipment. The value of these donations to the Charity is estimated at £35,008 (2023 - £37,772) and is recognised within incoming resources as a donation and an equivalent charge is included in charitable activities.

As at 31 March 2024, the Charity was not aware of any entitlements to legacies (which did not fully meet the recognition criteria) other than that reported in the above figures.

The value of restricted legacies for 2024 is £nil (2023: £15,000).

4. OTHER TRADING ACTIVITIES – Charitable Group

	2024	2023
	£	£
Fundraising events	27,513	26,760
Merchandise sales	19,363	21,225
Commercial Services	58,904	-
	105,780	47,985

Commercial services relate to corporate research services provided to an external private enterprise.

5. OTHER INCOME – Charitable Group

	2024	2023
Investment Income	£	£
Deposit account interest	68,858	15,193

Deposit account interest represents interest received on funds placed in notice accounts by the charity. There is a substantial increase in the amount received between 2023 and 2024 due to Bank of England interest rates increasing over this period. The average interest rate obtained from funds deposited during the year was 5.5%.

Notes to the Financial Statements for the year ended 31st March 2024

6. RAISING FUNDS

Raising donations and legacies – Charitable Group

	2024	2023
	£	£
Wages	241,157	164,425
Event costs	56,362	7,765
Travel	9,762	3,280
Online giving admin fees	55,121	9,831
Printing	1,501	1,026
Equipment under £1,000	1,630	5,568
Direct overheads – Deprecation Freehold Property	5,753	5,957
	371,286	197,852

Other trading activities

	2024	2023
	£	£
Purchases of goods for resale	4,685	16,667
Aggregate amounts	375,972	214,349

7. CHARITABLE ACTIVITIES COSTS – Charitable Group

Current year	Direct Costs	Support costs	2024 Total
	£	£	£
Dog training	305,638	161,446	467,084
Assistance dog placement	567,078	299,331	866,410
Bio Detection research	266,336	140,658	406,994
Education and awareness	68,366	36,031	104,397
Volunteer liaison	104,670	55,432	160,102
Total	1,312,088	692,898	2,004,986

Comparative year	Direct Costs	Support costs	2023 Total
	£	£	£
Dog training	356,774	171,857	528,631
Assistance dog placement	600,558	288,897	889,456
Bio Detection research	338,501	162,968	501,469
Education and awareness	91,819	44,445	136,264
Volunteer liaison	152,228	72,594	224,822
Total	1,539,880	740,761	2,280,642

Support costs are allocated to activities according to relative office space taken up by each activity.

Notes to the Financial Statements for the year ended 31st March 2024

8. SUPPORT COSTS – Charitable Group

Current year	Management	Finance	Governance	2024 Total
	£	£	£	£
Dog training	151,732	962	8,752	161,446
Assistance dog placement	281,322	1,783	16,226	299,331
Bio Detection research	132,195	838	7,625	140,658
Education and awareness	33,863	215	1,953	36,031
Volunteer liaison	52,097	330	3,005	55,432
Total	651,209	4,127	37,561	692,898

Comparative year	Management	Finance	Governance	2023 Total
	£	£	£	£
Dog training	163,620	575	7,662	171,857
Assistance dog placement	275,050	967	12,880	288,897
Bio Detection research	155,157	546	7,265	162,968
Education and awareness	42,315	149	1,981	44,445
Volunteer liaison	69,115	243	3,236	72,594
Total	705,258	2,480	33,024	740,761

Notes to the Financial Statements for the year ended 31st March 2024

8. SUPPORT COSTS (continued)

Support costs include the following governance costs:

2024

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2024 Total
	£	£	£	£	£	£
Staff Costs	1,636	3,032	1,425	365	562	7,020
Auditors' remuneration - Audit	6,694	12,410	5,832	1,494	2,298	28,728
DBS checks	423	784	368	94	145	1,814
Total	8,752	16,226	7,625	1,953	3,005	37,561

2023

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2023 Total
	£	£	£	£	£	£
Auditors' remuneration - Audit	7,603	12,782	7,210	1,966	3,212	32,773
DBS checks	58	98	55	15	25	251
Total	7,662	12,880	7,265	1,981	3,236	33,024

Notes to the Financial Statements for the year ended 31st March 2024

9. NET INCOME/(EXPENDITURE) – Charitable Group

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	22,700	22,700
Depreciation - owned assets	142,565	122,700
Operating lease charges	13,066	13,946

Auditors remuneration disclosure excludes irrecoverable VAT and disbursements.

Deprecation was directly allocated to activities as follows:

	2024	2023
	£	£
Raising donations and legacies	5,753	5,753
Dog training	11,507	15,375
Assistance dog placement and aftercare	11,507	15,375
Education and awareness	1,918	1,918
Volunteer liaison	1,918	1,918
Management	109,963	82,361
	142,565	122,700

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Notes to the Financial Statements for the year ended 31st March 2024

11. STAFF COSTS – Charitable Group

	2024	2023
	£	£
Wages and salaries	1,395,852	1,419,454
Social security costs	121,861	131,184
Pension costs	65,652	63,162
	1,583,365	1,613,801

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 44 (2023: 46). Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred. Included in wages and salaries is an amount of £nil relating to redundancy payments (2023: £nil), and £5,000 relating to termination settlements (2023: £nil).

The average monthly number of employees during the year was as follows:

	2024	2023
Raising funds	9	5
Dog training, veterinary and welfare	9	9
Assistance dog placement and aftercare	11	11
Bio Detection research projects	9	11
Education and awareness	2	2
Volunteer liaison	1	4
Executive	2	3
Facilities	2	2
Finance	4	4
Information Technology	1	1
Human resources	1	2
	51	54

The Key Management Personnel of the Charity consists of the Chief Executive Officer (CEO) and Senior Leadership Team (2023: CEO and Chief Operating Officer only). They received total remuneration including pension contributions, Employers' National Insurance contributions and benefits in kind of £426,496 (2023: £180,376).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£80,001 - £90,000	1	1

The Senior Leadership Team consists of six Head of Department roles and the CEO. This group was formed during financial year 2023, and was fully operational from January 2023. As part of this exercise, the Chief Operating Officer role was removed, as were six Manager level roles. This was a cost neutral exercise and represented a substantial step for the Charity, moving away from having heavy or sole reliance on one or two individuals for the day to day running of operations.

Notes to the Financial Statements for the year ended 31st March 2024

12. FIXED ASSETS – Charity and Group

	Tangible Fixed Assets			
	Freehold property	Fixtures and fittings	Motor vehicles	**Total**
COST				
At 1st April 2023	1,917,747	394,262	67,743	2,379,752
Additions	-	86,702	-	86,702
Disposals	-	-	(10,520)	(10,520)
At 31st March 2024	1,917,747	480,964	57,223	2,455,933
DEPRECIATION				
At 1st April 2023	250,073	325,030	66,636	641,739
Charge for the year	38,355	104,211	-	142,566
Disposals	-	-	(9,413)	(9,413)
At 31st March 2024	288,428	429,240	57,223	774,891
NET BOOK VALUE				
At 31st March 2024	1,629,319	51,724	-	1,681,042
At 31st March 2023	1,667,674	69,232	1,107	1,738,013

13. INVESTMENTS

Name	Company registration number [1] (England and Wales)	Nature of business	Class of shares	% held directly	Result for the year	Capital and reserves
MDD Enterprises Limited [2]	08709010	Dormant	Ordinary	100%	-	£1 (2023: £1)
Millfield Greenway Business Park Management Limited [2]	06312801	Property management	Ordinary	75%	Year ended 31 July 2024: £Nil (2023: £Nil)	Year ended 31 July 2024: £136 (2023: £136)
Canine Diagnostic Innovations Limited [3]	12646135	Bio Detection Disease Research services	Ordinary	100%	Nil (2023: Nil)	£1 (2023: £1)

[1] The registered office for all of the above companies is:
Unit 3, Millfield, Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP

[2] The holdings in MDD Enterprises Limited and Millfield Greenway Business Park Management Limited are historic holdings which are now shown separately on the balance sheet. The cost of the investment in Millfield Greenway Business Park Management is £3.

[3] The holding in Canine Diagnostic Innovations Limited (CDI Ltd) was active during the years ended 31 March 2023 and 31 March 2024, and so is consolidated into the Group figures presented at these dates. CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year, which has been Bio Detection Disease Research services provided to its parent, Medical Detection Dogs and some research services provided to external organisations. The claim for the year ending 31 March 2023, was approved by HMRC and the cash received during the 2023/24 financial year, and so has been recognised at this point in line with the group accounting policy. The results of CDI Ltd are summarised in note 23.

Notes to the Financial Statements for the year ended 31st March 2024

14. STOCKS – Charity and Group

	2024	2023
	£	£
Stocks	15,525	5,902

15. DEBTORS - Group

	2024	2023
	£	£
Amounts falling due within one year:		
Legacy debtors	156,870	283,519
Prepayments and accrued income	29,938	24,410
Other debtors	112,008	88,696
	298,817	396,625

DEBTORS - Charity

	2024	2023
	£	£
Amounts falling due within one year:		
Legacy debtors	156,870	283,519
Prepayments and accrued income	29,939	24,410
Other debtors	112,008	88,696
Net Intercompany Accounts – CDI Ltd	93,222	-
	392,039	396,625

Notes to the Financial Statements for the year ended 31st March 2024

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – Charitable Group

	2024	2023
	£	£
Trade creditors	50,373	64,628
Social security and other taxes	29,747	31,452
Accruals and deferred income	69,900	65,457
Current accounts with subsidiaries	4	4
	150,024	161,541

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	13,833	14,096
Between one and five years	11,670	21,867
	25,504	35,963

Notes to the Financial Statements for the year ended 31st March 2024

18. MOVEMENT IN FUNDS

Current year	At 01/04/23	Income	Expenditure	Transfers between funds	At 31/03/24
	£	£	£	£	£
Unrestricted funds					
General fund	3,622,664	1,399,824	(1,490,698)	-	3,531,790
Restricted funds					
Cancer studies	8,308	-	-	-	8,308
Medical alert assistance dogs	346,341	20,699	(221,141)	-	145,899
Equipment	5,984	22,660	(8,479)	-	20,165
Regional development	125,000	625,000	(600,000)	-	150,000
Bio Detection Dog sponsorship	88,700	70,700	(60,641)	-	98,759
Government Apprenticeship Levy Scheme	10,000	-	-	-	10,000
	584,333	739,059	(890,261)	-	433,131
TOTAL FUNDS	**4,206,996**	**2,138,883**	**(2,380,959)**	**-**	**3,964,921**

Comparative year	At 01/04/22	Income	Expenditure	Transfers between funds	At 31/03/23
	£	£	£	£	£
Unrestricted funds					
General fund	4,218,207	1,200,543	(1,796,088)	-	3,622,663
Restricted funds					
Cancer studies	8,308	-	-	-	8,308
Name a puppy	3,070	-	(3,070)		-
Medical alert assistance dogs	452,731	62,350	(168,740)	-	346,341
Bio Detection (COVID-19)	-	25,000	(25,000)	-	-
Equipment	5,637	2,441	(2,093)		5,984
Regional development	125,000	500,000	(500,000)		125,000
Bio Detection Dog sponsorship	-	88,700	-	-	88,700
Government Apprenticeship Levy Scheme	-	10,000	-	-	10,000
	594,746	688,492	(698,903)	-	584,333
TOTAL FUNDS	**4,812,953**	**1,889,035**	**(2,494,991)**	**-**	**4,206,996**

18. MOVEMENT IN FUNDS – continued

The Cancer Studies Fund is restricted to expenditure relating to canine cancer research (dogs detecting cancer in other dogs). This study is expected to be completed in FY25 with all testing having been completed, and publication expected during the 2024 calendar year.

The Medical Alert Assistance Dog Fund is restricted to expenditure on training and placement of medical alert assistance dogs in specific circumstances. Funds being carried forward for Medical alert assistance dogs includes remaining funds from one large legacy of £315,000 which was notified during 2021/22. Expenditure against this individual legacy began in 2022/23, but will continue beyond 2023/24.

The Equipment Fund receives donations for and meets the cost of specific items of equipment, highlighted in fundraising campaigns.

The Regional Development Fund includes funding received from the People's Postcode Lottery. The Charity is working to establish a regional presence around the UK. This work began in 2021/22 and is ongoing.

The Bio Detection Dog Sponsorship Fund is restricted to expenditure on the training costs of Bio Detection Dogs. The balance outstanding at the end of 2023/24 is all funding received for work on Community Medical Detection Dogs, which is in its pilot phase as at year end. This work is anticipated to continue through 2024/25, and further funds to continue this work are being sought.

Apprenticeship levy funds are amounts donated by levy paying organisations who have not fully utilised their apprenticeship levy within the required timescale, and have donated their excess levy to Medical Detection Dogs to use for its own apprenticeship scheme which was launched in 2023/24. Funds are expected to be fully utilised by the end of 2024/25.

19. CAPITAL COMMITMENTS

	2024	2023
	£	£
Contracted but not provided for in the financial statements	-	12,148
	-	**12,148**

Capital commitments relate to works which were committed to as at year end, but did not take place until after the year end. The full amount in 2023 related to the replacement of the waste management equipment at the Millfield Greenway Business Park site, which was completed during 2023.

Notes to the Financial Statements for the year ended 31st March 2024

20. RELATED PARTY DISCLOSURES

The aggregate amount of donations received by the Charity from Trustees, or their close relatives or related parties amounted to £nil (2023 - £nil).

CDI Ltd is 100% owned by the Charity. It has a balance owed to Medical Detection Dogs (for Bio Research services provided) of £93,222 (2023: £338,501). There is a corresponding amount owed by CDI Ltd to the charity related to the Charity having paid costs for Bio Research on CDI Ltd's behalf.

Millfield Greenway Business Park Management Ltd is 75% owned by the Charity. It manages certain common areas and shared works of the Millfield Greenway Business Park site. The company has minimal activity and a very low level of net assets.

21. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £10 by guarantee.

22. RESEARCH TAX CREDITS

Research and Development (R&D) tax reliefs support UK companies working on innovative projects in science and technology. Companies are able to claim Corporation Tax relief if the project meets the standard definition of R&D. The work that qualifies for R&D tax relief must be part of a specific project to make an advance in science or technology.

The Charitable Group undertakes Bio Detection Research work which is eligible expenditure as part of Research and Development tax relief regulations.

The value of Research Tax Credits (RTC) is equal to the value of the claim to be made to HMRC in this respect. Claims are made by CDI Ltd, a wholly owned subsidiary of Medical Detection Dogs. Financial year 2022/23 was the first year in which the group is claiming for R&D tax relief, which was received as a reimbursement from HMRC during 2023/24.

As at 31 March 2024, the amount recognised on the Statement of Financial Activities is £58,659, and represents the amount received by the charitable group from HMRC in respect of qualifying research expenditure taking place between 1 April 2022 and 31 March 2023.

The 2023/24 claim for RTC has not been submitted to HMRC at the date of these financial statements, and therefore the criteria for recognising these funds have not been met. A contingent asset does exists in respect of RTC. The asset will be realisable if HMRC accepts the claim and funds are passed to CDI Ltd.

23. CANINE DIAGNOSTIC INNOVATIONS LIMITED – RESULTS FOR THE YEAR

Canine Diagnisotic Innovations Ltd – Summary Profit and Loss Account For the period ended 31 March 2024		
	2024	2023 £
Turnover	223,517	338,501
Cost of Sales	(282,176)	(338,501)
Gross Profit / (Loss)	**(58,659)**	**0**
Research Tax Credit	58,659	0
Profit (or loss) for the financial year	**0**	**0**

Canine Diagnisotic Innovations Ltd – Summary Balance Sheet For the period ended 31 March 2024		
	2024	2023 £
Cash	93,222	0
Prepayments and accrued income	0	0
Total assets less current liablities	**93,222**	**0**
Creditors: amounts falling due after more than one year	(93,222)	0
Total Net Assets	**0**	**0**
Share capital & retained earnings	**1**	**1**

Intercompany debtor and creditor amounts owed to and from CDI Ltd and the Charity have been netted off within the CDI Ltd and Charity only accounts.

Notes to the Financial Statements for the year ended 31st March 2024

24. COMPARATIVE GROUP STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	1,137,365	688,492	1,825,857
Other trading activities	4	47,985	-	47,985
Investment income	5	15,193	-	15,193
Government grants	5	-	-	-
Total		1,200,543	688,492	1,889,035
EXPENDITURE ON				
Raising funds	6	137,920	76,429	214,349
Charitable activities	7			
Dog training		354,490	174,141	528,631
Assistance dog placement and aftercare		571,073	318,383	889,456
Bio Detection research projects		474,376	27,093	501,469
Education and awareness		136,264	0	136,264
Volunteer liaison		121,965	102,857	224,822
Total		1,796,088	698,903	2,494,991
NET INCOME		(595,545)	(10,411)	(605,956)
Transfers between funds	18	-	-	-
Net movement in funds		(595,545)	(10,411)	(605,956)
RECONCILIATION OF FUNDS				
Total funds brought forward		4,218,207	594,746	4,812,953
TOTAL FUNDS CARRIED FORWARD		3,622,663	584,333	4,206,996

Comparative analysis of net assets by fund for the group

	Unrestricted funds	Restricted funds	Total funds
Tangible assets	1,738,013	-	1,738,013
Investments	4	-	4
Net current assets	1,884,647	584,333	2,468,980
Net assets	**3,622,663**	**584,333**	**4,206,996**

Reference and Administrative details for the year ended 31st March 2024

Registered Company number
6399500 (England and Wales)

Registered Charity numbers
1124533 (England and Wales)
SC044434 (Scotland)

Principal and Registered office
Unit 3, Millfield
Greenway Business Park
Winslow Road
Great Horwood
Milton Keynes, MK17 0NP

Trustees serving during the year and up to the date of signing of these accounts

Clive Everest MA, FCA	(Chair)
Dr Alan Makepeace BSc, MBBS, FRCR, FRCS(Eng), FRCS(Edin)	
Paul Steckler BSc (Hons)	(Resigned March 2024)
Dr Siobhan Dennis MBiol, PhD	
Julia Mckechnie-Burke MA (Oxon), MBA, MinstF	
Prof Meghana Pandit	
Kelly Stafford FCIPD	

Chief Executive and Chief Scientific Officer
Dr Claire Guest OBE BSc (Hons), MSc HonDSc, DHP, BCAh, FRSA

Company Secretary
James Yianni BA, ACA

Independent Auditor
Saffery LLP
71 Queen Victoria Street
London EC4V 4BE

Bankers
Barclays Bank
22-24 Upper Marlborough Road
St Albans
Hertfordshire AL1 3AL

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Medical Detection Dogs

3 Millfield, Greenway Business Park, Winslow Road,
Great Horwood, Milton Keynes, MK17 0NP

operations@medicaldetectiondogs.org.uk
www.medicaldetectiondogs.org.uk | 01296 655888

Registered Charity in England and Wales No. 1124533 and in Scotland No. SC044434

Assistance Dogs UK

Assistance Dogs INTERNATIONAL EUROPE (ADEu)

Assistance Dogs INTERNATIONAL

Registered with FUNDRAISING REGULATOR

MEDICAL DETECTION DOGS

England & Wales - Charity number 1124533

Accounts

Medical Detection Dogs

Report of the Trustees and Financial Statements

2023



MEDICAL DETECTION DOGS

Report of the Trustees and Financial Statements 2023

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Report of the Trustees for the year ended 31st March 2023

Message from the Chairman, Clive Everest and the Chief Executive and Chief Scientific Officer, Dr Claire Guest OBE

Since the Charity's conception in 2008, Medical Detection Dogs (MDD) has shown remarkable growth and progress.

Our strategy to change the focus from our past work, which gained proof of concept that dogs can detect disease backed by robust empirical evidence, is progressing as planned. MDD is now concentrating on application of our knowledge, converting our research into tangible outcomes in the real world which save and transform peoples' lives. We are delighted to report we are making progress in focusing our work where we believe our dogs will make the most difference. We look forward to continuing our journey and are excited about this new chapter.

Our activities in the year to March 2023 continued to be adversely affected by the difficult economic and fundraising implications of a post pandemic landscape, which resulted in a significant drop in income compared to the prior year, especially for Bio Detection research. This has presented us with many operational and financial challenges, but we have also learned a great deal about optimisation of our internal processes, and possible new applications for our work during this period. We have used this opportunity to assess, restructure, and streamline to ensure the efficiency and effectiveness of our services, and to adapt to new ways of working and the opportunities and challenges that now exist. This has helped us make informed decisions about the progress that can be made in the short and longer term in delivering our charitable objectives and to map out our future direction. We have also invested in developing our fundraising team and activities to generate the vital income we need to maintain and grow our services.

We remain committed to training both Bio Detection and Medical Alert Assistance Dogs, amalgamating the knowledge from each to the benefit of both. Our earlier COVID-19 research proved that MDD trained dogs could find an infected individual very reliably with up to 94% accuracy. The success of this project led us seamlessly onto our current Community Medical Detection Dogs project. This new project looks to find a rapid and innovative canine screen for the elderly and individuals who are vulnerable to the start of potentially life-threatening urinary tract infections (UTI) caused by the bacteria E-coli. The synergies from the two strands of our activities make MDD unique and enables us to consider and implement more innovative and agile options such as this to help people. We are also extremely proud of our ability to refocus and use the knowledge we have gained from our COVID study for something that will save lives in the near future, whilst at the same time helping us prepare for future outbreaks of new viruses.

We continue to investigate ways to increase the number of lifesaving dogs that we can train and the partnerships we can support, and to expand our regional presence to reach and broaden the numbers of volunteers on whom we so heavily rely. The first step towards our long-term goal of being able to help people right across the UK will be to trial the model of a regional 'hub' consisting of trainers, instructor, fundraiser and volunteer co-ordinator. If successful we would look to set these up nationally, although progress has currently been curtailed due to funding constraints.

Our Medical Alert Assistance Dog (MAAD) programme has continued to work to build back after a number of placements were sadly lost during the pandemic lockdowns. We have continued to rebalance our resources with the aim that MAAD will return to pre COVID levels of placements, and are investigating ways of improving our approach so we can place more dogs for lower cost, including a pilot on providing structured and standardised training support for individuals who wish to self train their own dogs to reach the approved level for assistance dog accreditation. Excitingly, with the support of the People's Postcode Lottery, MDD commissioned an independent economic impact assessment validating the true impact of our assistance dogs. This has been completed and demonstrates clearly the enormous benefits our assistance dogs deliver to their partners, as well as the significant savings they make for the NHS. This will assist us in our decision making in placing dogs where they will make the most difference, based on clinical need and where there is no viable diagnostic alternative in the near future. It will also assist us in discussions with stakeholders and future funders.

Whilst improved technology has reduced our placement of dogs with individuals with Type 1 diabetes, as many now have access to continuous glucose monitoring, our waiting list of individuals with the condition Postural Orthostatic Tachycardia Syndrome (PoTS) has significantly increased. Our research has indicated that the early warning that our dogs give prior to a PoTS attack significantly reduces the chance of injury. We have increased the awareness of this service and have had significant media interest in the amazing accuracy of our dogs to detect these otherwise undetectable incidents.

Report of the Trustees for the year ended 31st March 2023

The pandemic significantly affected many of our Bio Detection collaborators, particularly NHS trusts, but we are pleased to report that a number of these studies have now reopened. We believe we are nearing the completion of our work with our partners at Massachusetts Institute of Technology (MIT) and the University of Texas in El Paso to accelerate the development of a biosensor for the detection of prostate and other cancers. This could lead to genuinely world-changing tools for the detection of a range of cancers and other diseases. The final stage of the Pseudomonas research with Imperial College London is still underway and we are moving towards the hope of a non-invasive screen for individuals with Cystic Fibrosis.

Fundraising for Bio Detection research however in the current environment remains a significant concern for the Charity. Without specific funds to pay for projects the Charity has limited resources from other sources to continue this life-saving research. As a result the Charity has reluctantly taken the decision in the short term to significantly limit its Bio Detection work in areas other than where committed external funds are available, until the financial position changes. The Charity is seeking to ensure we do not need to reduce further the activity levels in Bio Detection as increasing capacity again can take considerable time to rebuild experience of trainers and dogs.

During the past year the Charity has continued to develop and consolidate, improve, and update our processes and structure to delivery our strategy in the difficult environment of a post pandemic world. We have restructured internally to create a new Senior Leadership Team, appointing Heads of Department across the Charity to increase our impact. This structure has replaced the previous model of having a Chief Operating Officer. We have also enhanced our IT infrastructure, enabling MDD to have fit-for-purpose hardware and software solutions to support the organisation's efficiency and security.

The considerable achievements of Dr Claire Guest and of the Charity were recognised by her being deservedly awarded the Order of the British Empire in the King's Honours List in July 2023.

As ever, we thank our donors, staff, and volunteers for their continued support during these challenging times, remember those individuals who have supported the Charity in the past and look forward to updating you on progress made in these exciting projects over the coming year.





Clive Everest
Chairman of Trustees

Claire Guest OBE
Chief Executive and Chief Scientific Officer

Report of the Trustees for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES

The Charity's objectives, as set out in its governing document, are:

i) To conduct research into the detection, recognition and diagnosis of diseases and medical conditions by the use of dogs and other animals trained in the recognition of relevant stimuli, and the publication of such research for the public benefit; and

ii) The relief of sickness and the protection of health for the public benefit, by the detection, recognition and diagnosis of diseases and medical conditions, by the use of dogs trained in the recognition of relevant stimuli.

Our mission is to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

We seek to do this in two main ways which we believe provide a benefit to the public,

i) by conducting research into the early diagnosis of cancer, neurological, bacterial and other human diseases, including, since March 2020, COVID-19 and

ii) by training life-saving medical alert assistance dogs which help their human partners avoid the often-catastrophic effects of their conditions, saving and improving their lives on a daily basis.

During the year under review, we have published peer reviewed research papers, continued our research into the ability and feasibility of dogs to be used in a 'passive' screening model i.e., dogs screening several people at a time for the virus COVID-19, and reviewed the possible applications of this model to other diseases and conditions. We have continued to progress our project to train dogs to work in community settings, where we aim initially to research the detection of urinary tract infections (UTI) caused by the bacteria E-coli. Our trained medical alert assistance dogs are continuing to have significant success in supporting individuals who suffer from a range of conditions, particularly PoTS.

Background to our work

The aim of the Charity is to train specialist dogs to detect the odour of human disease. Dogs are renowned for their sense of smell. For centuries doctors have known diseases have characteristic odours which dogs may be able to detect. It is well established that cancer cells release small amounts of volatile substances and therefore our Cancer Detection Dogs are trained to detect these volatiles. We hope that this collaboration and programme of research will enable scientists to develop an early cancer screening system to improve patient care.

The Charity has its own premises and employs its own staff. MDD also has access to professionals in a number of relevant healthcare and scientific fields (e.g., cancer specialists, medical statisticians, general practitioners) who provide advice and services on a voluntary basis. The Charity uses its own funds to conduct high quality research studies tailored to the optimum way that the dogs work.

The association between humans and dogs is long and close. Throughout history, dogs have fulfilled a whole range of different functions and the number and diversity is continually expanding. Whilst traditionally dogs have been trained to hunt, herd and guard, more recently canine roles have grown to a range of medical support and disease detection tasks.

As medical usage expands, it is imperative that the value of these dogs is objectively assessed, their potential capabilities are optimised, and we use these abilities to further our understanding of the diseases in question. MDD is the leading charity training dogs, pioneering both medical assistance and disease detection. The training is committed to carrying out empirical research to improve operations and to inform future medical technologies.

To further this aim, MDD are currently working on a range of NHS approved clinical trials, exploring dogs' ability to locate urological cancers – with a promising prostate cancer trial ongoing. MDD have also researched the volatile detection of a number of condiions including COVID-19, Parkinson's disease and Pseudomonas bacteria.

The other arm of MDD, Medical Alert Assistance Dogs (MAAD), uses olfactory alerting ability for day-to-day support for people living with chronic conditions. Historically, the majority of partnerships were trained alert dogs living with people suffering from aggressive Type 1 Diabetes. With advances in technological detection for diabetes, more recently partnerships have been for other chronic conditions including Addison's disease and more recently PoTS.

MDD have also trained dogs to alert to minute airborne levels of nut allergens, which can trigger life-threatening anaphylactic episodes in their nut-allergic clients.

Report of the Trustees for the year ended 31st March 2023

The potential for dogs to assist in the development of electronic systems to identify the volatiles associated with disease is now being harnessed. We are working in collaboration with quantum physicists at the Massachusetts Institute of Technology (MIT) to assist in the creation of the algorithms which will inform machine learning through Artificial Intelligence.

MEDICAL ALERT ASSISTANCE DOGS

An Explanation Of Our Medical Alert Assistance Work

Our assistance dogs help people living with a number of complex and life-threatening health conditions to live more independently and with a reduced need for medical interventions and hospitalisations. We started training dogs to identify changes in the blood glucose levels of people suffering from aggressive diabetes and/or poor awareness of dangerously low blood sugar (hypoglycemia). The dogs are trained to be highly sensitive to glucose levels, warn the client when levels deviate from the normal range and can indicate changes within one or two millimoles of blood sugar. Normally the dogs are trained to alert to blood sugar levels below 4.5 but above 3 (millimoles per litre) and alert to high blood sugars at the level chosen by the client (normally above 10 to 12 millimoles per litre).

Historically clients with diabetes made up the majority of our assistance dog partnerships. However, due to improvements in technology now available for the monitoring of blood sugar, the future of close diabetes management lies with emergent technology. Most individuals can now use a self-scan libre device and continuous glucose monitoring giving them the ability to manage their blood sugars without the need of a dog. Medical detection dogs are therefore no longer required by the same number of individuals.

Our previous work investigating and expanding the range of conditions that we are able to train dogs to help including Addison's disease, Postural Tachycardia Syndrome (PoTS), Mast Cell Activation Syndrome, narcolepsy, pain seizure and idiopathic pancreatitis has meant that we now have clear direction and scope to focus our attention on those individuals with whom we believe our dogs can have the greatest impact.

We are currently placing the majority of our dogs with clients who have severe PoTS and associated conditions. PoTS is a condition where there is currently no available warning system for an impending collapse which then results in injury and often hospitalisation in many circumstances. Many of these clients have an associated condition called Ehlers Danlos Syndrome which makes their joints extremely weak and vulnerable to dislocation. During a PoTS episode, the client loses consciousness for a brief period, and if not already sitting or lying down, will fall to the floor, causing frequent and debilitating injuries such as dislocated shoulder, hip and knee.

BIO DETECTION RESEARCH

Our Bio Detection Research is to at the forefront of innovative research into dogs' ability to detect the smell of human diseases and save lives. Our work is focused on understanding how our highly trained dogs can expand the world of diagnosis through the recognition of volatiles. We are confident that dogs will be able to help scientists and medics develop faster and cheaper ways to detect diseases, such as cancers, neurological diseases and bacterial infections much earlier than is currently possible.

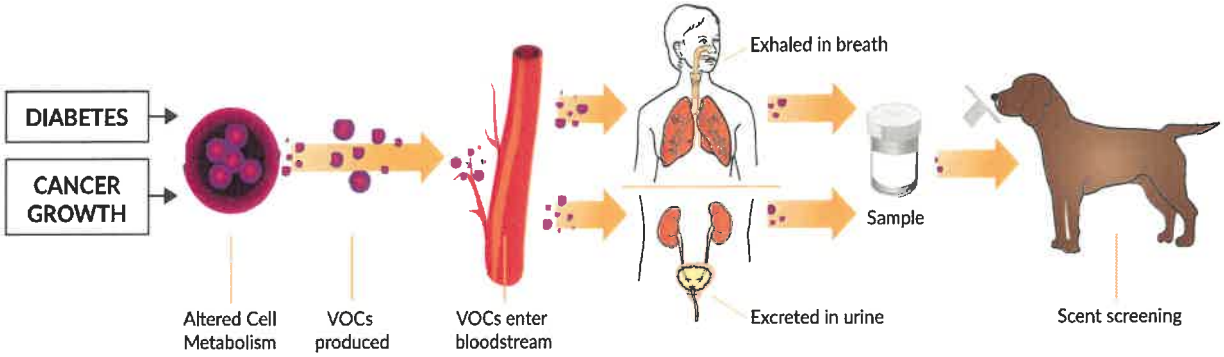
Olfactory Detection Of Cancer By Dogs

Following the inception of MDD over 15 years ago, and a number of anecdotal reports suggesting that dogs may be able to detect cancer based on the tumour's odour, we began our work in Bio Detection Research.

In 2003, Dr John Church (an early Trustee of Medical Detection Dogs) and Dr Claire Guest brought together a team of clinicians, dog trainers and scientists to conduct a randomised, double-blind "proof of principle" study using bladder cancer as the experimental model. The assumption was made that volatile molecules associated with the tumour would be released into the urine, thus allowing samples to be easily collected and presented to dogs for training and testing purposes. After seven months of training, six dogs underwent rigorous testing in a series of nine double-blind tests. This lead to the first clinically robust trial on cancer detected by olfactory methods, and was published in the British Medical Journal (BMJ) in 2004.

Report of the Trustees for the year ended 31st March 2023

An explanation of our Bio Detection work:



VOCs = volatile organic compounds

During the normal processes of the body, metabolic changes occur constantly, however during disease development, these metabolic processes are altered. This generates volatile organic compounds (VOCs), such as alkanes and alkenes that diffuse into the bloodstream and are then excreted in the breath or in the urine and are detectable by dogs.

There is clear evidence that elevated levels of a 'signature' of VOCs are associated with disease growth. Our research has shown dogs can be trained to detect these odours and identify the signature associated with cancer and other diseases. It is now well established that dogs can detect multiple diseases by associated odour.

Our research is aimed at improving the ability to diagnose cancer and other life- threatening human diseases at an early stage. As most will know from experiences with family and friends, timely diagnosis of cancer, particularly in the UK, remains frighteningly poor and 1 in 2 people born in the UK after 1960 will be diagnosed with cancer.

Medical Detection Dogs is currently working on two NHS approved clinical trials. Our urological cancer study with Milton Keynes University Hospital NHS Foundation Trust is reaching completion. Our colorectal cancer study in partnership with Hull and East Yorkshire Hospitals NHS Trust is investigating the potential of dogs to detect colorectal cancer accurately from urine samples. Colorectal cancer is the fourth most common form of cancer in the UK. Due to the invasive nature of the current screening process, only just over half of those offered will take it up. A non-invasive method that can detect the cancer at an early stage could both increase uptake of the screening and improve health outcomes.

The future of our Bio Detection Research

Our work has led to the development of technology and associated Artificial Intelligance (AI) that is on the threshold of delivering an accurate, rapid and non-invasive test to diagnose cancer at an early stage, a test that would be offered to clinicians to use alongside existing diagnostic methods.

An increase in the ageing population, along with widespread screening for prostate-specific antigen (PSA), has contributed to a rise in diagnoses of early-stage prostate cancer. The majority of these newly diagnosed cancers are slow-growing and require no treatment. Identifying the aggressive ones however remains a major challenge for clinicians.

Following our learnings from our work during the COVID-19 pandemic, the focus of our Bio Detection Research is now on researching the use of dogs in community settings. Our 'passive search' work is a fast, accurate and non-invasive identifier of those individuals who should then go on to take a diagnostic, confirmatory tests. The first non-COVID work we are doing in this area is the detection of UTI caused by the bacteria E-coli. We expect early detection in these settings to to lead to fewer hospital admissions from community settings, such as care homes, and prevent further infection or harm to vulnerable individuals as a result.

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Report of the Trustees for the year ended 31st March 2023

ACHIEVEMENTS AND PERFORMANCE

Medical Alert Assistance Dogs

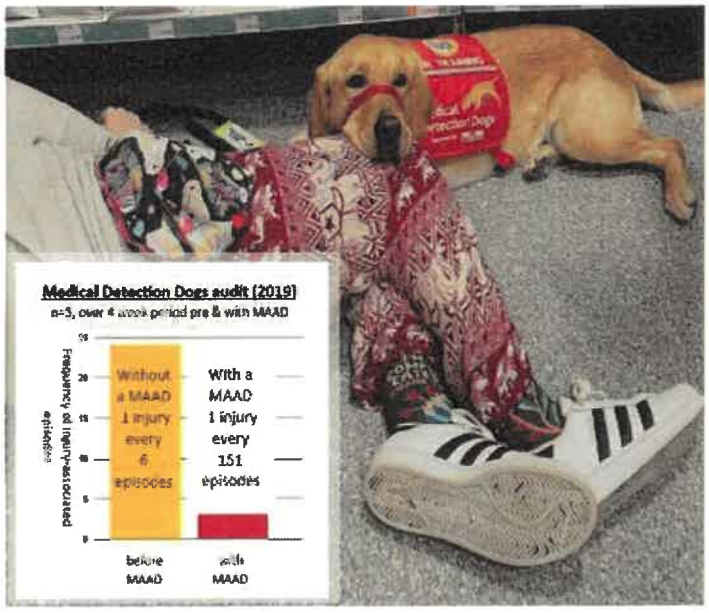
Following the reduction in placing assistance dogs necessitated by the pandemic, we have worked hard during this period to increase the number of our partnerships back to our earlier levels. Despite this we have a growing waiting list.

Our research has shown that before a PoTS client received their medical alert assistance dog, they were experiencing an episode which resulted in a significant injury on average once every six episodes. Following the placement of a medical alert assistance dog, who can provide a few minutes' warning to allow the client to sit or lie down before they collapse and lose consciousness, they experienced an episode resulting in injury once every 151 episodes. This is an 87% reduction in significant injury that has not only a major positive impact on the person concerned and their families but also reduces costs to the NHS.

During the 2022/23 year, we received welcome funding from the People's Postcode Lottery to help us demonstrate robustly that our dogs are not only beneficial to patients, but also provide significant advantages for healthcare funding systems and workforce, too. Healthcare consultancy, Mtech Access, performed an independent economic analysis of the benefits of Medical Alert Assistance Dogs (MAADs).

We wanted to examine the impact of our MAADs and their ability to support a person with PoTS to provide further insight into the anecdotal and subjective measurements we had collected. When applying for an assistance dog, clients are asked to keep a diary of episodes over a four-week period which enables us to assess the impact that their condition has upon their daily life. Once partnered with a MAAD, we routinely ask for data over a four-week period on an annual basis to ensure that the partnership is still effective and meeting the required Assistance Dog International standards for performance and welfare. We therefore conducted a longitudinal within subject comparison (where we continuously measure individuals over prolonged periods of time) of pre- and post-dog data, utilising the partnerships' latest record of episodes. We examined the number of syncope episodes (where individuals faint or pass out) as a whole, and the number of injury related episodes.

For this review we compared data from five clients pre and post partnership with their assistance dogs. All subjects were female with a mean age of 31.6 years and had been partnered with their MAAD for 2.2 years (mean - range 1 to 4 years). The total number of syncope episodes over a four-week period before receiving a MAAD was 149 episodes resulting in in 24 reported injuries. This equated to one injury every 6 syncope episodes. Following the placement of a MAAD, the total number of reported episodes across a four-week period in five patients was 452, resulting in only 3 episodes with injury, equating to one injury in every 151 syncope episodes (fig 1). This is an 87% reduction in the frequency of injury related episodes when compared with the expected occurrence of injury projected for this number of syncope events (fig. 2).



Using this data and other published material, a health economics analysis performed by MTech Access indicated that, with the reduction in injuries, ambulance call outs and other associated health care use, placement of a MAAD can save the NHS £33,213 over the working lifetime of the dog (approximately 9 years). If quality of life measures are included, an estimated increase of 0.92 QALYs (Quality-Adjusted Life Years) per person will result in a net monetary benefit of £51,984.

Fig.1 – injury related episodes

Report of the Trustees for the year ended 31st March 2023

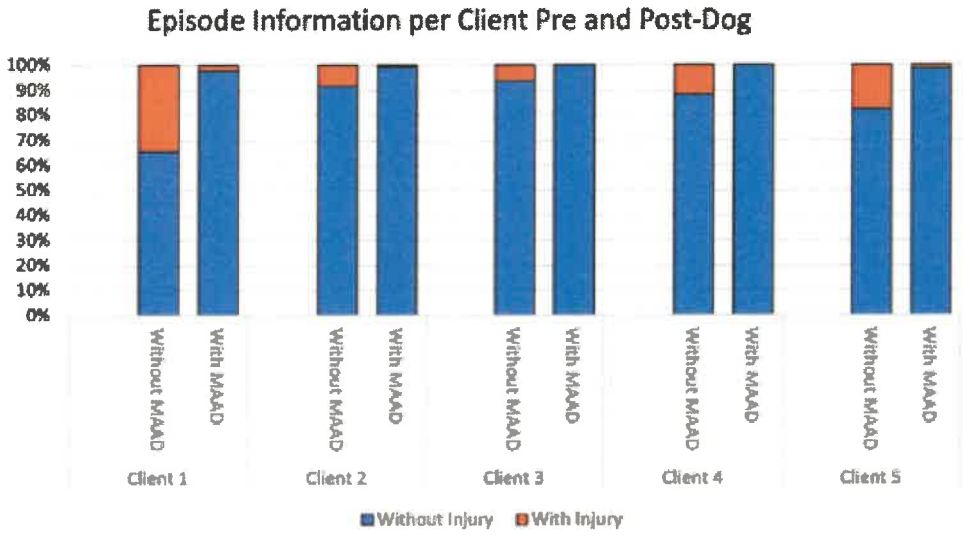


Fig. 2 Episode Information per Client Pre and Post-Dog

What is clear from the results of this analysis is that the use of MAADs reduces the frequency of injuries related to syncope events and therefore improve a person's quality of life.

MAAD Accreditation

We are proud that we've once again successfully met all the professional standards and requirements necessary to achieve accreditation from Assistance Dogs International. Every 5 years we have a very thorough inspection of all elements of our work by highly skilled assessors who look at everything from our dog welfare standards to our documentation. Our inspection report started that 'Without hesitation Medical Detection Dog deserves to pass the reaccreditation'.



Report of the Trustees for the year ended 31st March 2023

Medical Detection Dogs

Medical Detection Dogs by numbers 22/23

19 puppies joined the MDD family



563 people sponsored a puppy



400 people making a regular monthly donation

11 different breeds working as Bio Detection Dogs



9 partnerships accredited



8 conditions being alerted to

39 counties with MAAD dogs supporting clients

28% of own dogs working as MAAD dogs



2 number of world records broken by Bio Detection Dogs





81 new volunteers recruited

527 volunteer talks done

£46,546 raised

Placements per year:

23-24 – target **20**
22-23 – **13**
21-22 – **12**
20-21 – **6**
19-20 – **14**
18-19 – **13**
17-18 – **24**
16-17 – **24**

Medical conditions for 22-23 placements:

Blood glucose – **6**
PoTS – **2**
Addisons – **2**
Mast Cell - **2**
NEAD – **1**
TOTAL - 13

Active partnerships at end of each financial year:

FY22-23 = **72**
FY21-22 = **78**
FY20-21 = **78**
FY19-20 = **85**
FY18-19 = **82**
FY17-18 = **81**

Active partnerships remain at a consistent level, despite new placements each year, due to older partnership dogs retiring or sadly passing away.

Report of the Trustees for the year ended 31st March 2023

Bio Detection Research

As a result of the pandemic, we had to put several of our Bio Detection projects on hold and make the decision to permanently close others to focus resources where we can have the biggest impact. We have focussed our attention on a smaller number of Bio Detection projects that can have a direct and tangible impact rather than continuing proof of concept research. The Charity has continued to work very closely with our collaborative partners which has further aided the acceleration of the development of the bio sensor for prostate cancer, which started in 2021/22.

Dogs that received training using urine samples from patients with bladder cancer have demonstrated promise in the identification of various cancer types, including prostate, skin, and breast cancers. Our partnership with the renowned Massachusetts Institute of Technology (MIT) encompasses collaboration with quantum physicist Dr. Andreas Mershin to advance technologies aimed at harnessing the extraordinary olfactory abilities of dogs in the form of portable bio-electronic noses. By employing cutting-edge AI technology, a device comparable in size to a mobile phone can learn to distinguish a unique "cancer scent," rather than depending solely on pre-programmed knowledge about different molecular compositions. Our work with Dr Mershin continues, and we're excited to be a part of these cutting-edge technology innovations.

During the 2022/23 year, we finalised of our COVID-19 research. Following our Phase 1 research which proved that MDD trained dogs could detect whether an individual was infected with COVID-19 with up to 94% accuracy. We ceased work on our passive 'people search' for COVID-19 detection following the successful vaccination program rolled out in the UK, and the mutated strain becoming more transmissible, but generally less life-threatening.

Our COVID-19 projects lead us seamlessly onto our Community Medical Detection Dogs project, first focussing on E.coli. This is work which we believe will make a real difference. We take immense pride in our capacity to adapt and apply our acquired knowledge toward immediate life-saving measures, all the while equipping ourselves to better handle potential future viral outbreaks, including those akin to COVID-19.

Our E.coli Community Medical Detection Dogs project is the focus of our Bio Detection Research work for 2023/24. Detecting UTI's caused by the bacteria E-coli is work which is planned to reduce hospital admissions for vulnerable groups in community settings. Rapid detection in these settings will prevent the need for testing by the NHS once symptoms present. Our aspiration is that by avoiding primary care admissions, we can contribute to the prevention of further infections or harm among these vulnerable individuals.

We are also in the preliminary phases of understanding whether these search methods can assist with the early detection of other bacterial infections such as MRSA.

We're delighted that one of our Bio Detection Dogs, Asher, won the Rescue Dog Hero category in the Kennel Club Hero Dogs awards and was a finalist for the Hero Dog award at Crufts this year.

Asher, a ten-year-old Cocker Spaniel, was taken on by Medical Detection Dogs as a rescue, having been rehomed multiple times by the age of three. He was deemed 'naughty' and 'neurotic', but it was soon realised he just needed to be busy. Asher happily found a home, and a life-saving job, with our CEO Dr Claire Guest.

"Asher is just the sort of dog we love," says Claire. "The reason he was bouncing off the walls is that he just wanted to 'do'. We give them something to do!"

Before his retirement this year, Asher was one of the most experienced members of the Bio Detection team at the organisation and played a huge part in helping to prove that dogs can detect the odour of disease and be a fast, accurate and non-invasive method of diagnosis. Asher has supported MDD's work on Parkinson's disease, malaria and COVID-19.



Bio Detection Dog, Asher

Report of the Trustees for the year ended 31st March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

The reference and administrative details of the Charity can be found on page 47 of the report and accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company was incorporated on 15th October 2007 and commenced charitable activities immediately. It obtained registration with the Charity Commission on 17 June 2008

Governing Document

The Charity is controlled by its governing document, the amended Memorandum and Articles of Association dated 11 October 2013. It is a company limited by guarantee as defined by the Companies Act 2006.

Related Parties

The Charity has two wholly owned subsidiaries:

MDD Enterprises Limited
08709010 (England and Wales) incorporated 27 September 2013
(Dormant during the years ended 31/03/2022 and 31/03/2023)

Canine Diagnostic Innovations Limited
12646135 (England and Wales) incorporated 4th June 2020
(Dormant for the year ended 31/03/2022, but active for the year ending 31/03/2023)

The Charity has commissioned its Bio Detection Disease Research services via Canine Diagnostic Innovations Limited ("CDI Ltd") during the year ended 31/03/2023. The limited number of transactions and the total value of the activity undertaken mean that CDI Ltd is entitled to Micro-entity accounts exemptions under the Companies Act. No liabilities exist in CDI Ltd, and the entity is not ever expected to be loss making.

The Charity also has significant control (75%) in:

Millfield Greenway Business Park Management Limited
06312801 (England and Wales) incorporated 13 July 2007

The Charity owns and manages certain common areas of the Millfield Greenway Business Park site, including the maintenance of the onsite septic tank. The company does not operate its own banking accounts and expenditure on its behalf is handled by Medical Detection Dogs, with the proportion of net costs not attributable to the Charity recharged to the minority shareholder. Any potential liabilities of Millfield Greenway Business Park Management Ltd are covered by appropriate insurance.

The accounts report on the Charitable group containing wholly owned subsidiaries only and therefore do not consolidate Millfield Greenway Business Park Management Limited on the basis of immateriality.

Structure and Management

The Charity is divided into two arms:

1) Bio Detection Disease Research and 2) Medical Alert Assistance Dogs.

Details of the work done by these two arms are given in the objectives and activities section. The other three areas of charitable activity, dog training, education and awareness raising, and volunteer liaison are all carried out in support of, and to enable the delivery of the activities of, those two arms.

All policy and strategic decisions are taken by the Trustees and day-to-day management decisions are taken by the Chief Executive, supported by the Senior Leadership Team. Sometimes ad hoc panels of Trustees are appointed to take specific decisions.

Report of the Trustees for the year ended 31st March 2023

Governance

As part of our strategy the Trustees are seeking to develop and improve further the governance of the Charity to meet the demands arising from growth and increasing organisational maturity. Progress has been made during 2022/23 with the further strengthening of the Board through appointing two new trustees and the establishment of a formal Senior Leadership Team in place of a Chief Operating Officer.

Remuneration Policy for Senior Staff

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees. The review takes into account any general pay increase to staff, benchmarking of similar roles in similar charity organisations and pre-agreed performance criteria. Trustees do not receive any remuneration and give their time freely.

Risk Management

The Charity's Trustees are responsible for identifying and assessing risks and opportunities for the organisation and deciding how best to deal with them. This includes assessing whether they are manageable and worth taking, or where exposure is too great to justify commencing or continuing the activity.

They are supported in this by the Senior Leadership Team, principally the Chief Executive, who manage these risks on a day-to-day basis. The Charity operates a risk register, prepared in line with Charity Commission guidance, which it considers, reviews and updates at least annually at the Board.

Since 2020/21, the Board supplemented the formal quarterly Board meetings with approximately monthly meetings so that decisions could be taken more promptly as events impacting the Charity unfolded. As activities returned to more normal operations in 2022/23 these additional meetings have, as planned, reduced to more occasional meetings as situations demand.

Principal risks and uncertainties

The following are the principal risks and uncertainties that were considered to be present at the end of 2022/23 and at the time of this Trustees' Report, along with the key actions we plan to take or are taking to address these:

Risk	Actions
Insufficient income to operate sustainably, leading to a sustained reduction in free reserves	With the with pressures on the UK economy causing high inflation and cost of living concerns for individuals, the fundraising environment is anticipated to be extremely difficult for all charities. The Charity has established reserves which will support it in the immediate future, but we are aware that generating income will be challenging and that there are a number of areas where we need to invest to position the Charity to meet the next phase of its growth. As a result we are forecasting to need to draw significantly on these reserves in the next one to two years. We are looking to increase and diversify our income streams by enhancing and investing in our fundraising team and activities. Cost reduction measures have also been put in place through FY23 which will be sustained into FY24 and beyond.

Report of the Trustees for the year ended 31st March 2023

Risk	Actions
Maintaining strong and effective relationships with key stakeholders such as research partners and major donors	The Charity has a number of key relationships with key partners and donors which are essential to either fund our activities at the current level or to deliver collaborative projects such as prostate cancer detection. We are investing in improving and enhancing our communications and relationships with these organisations and individuals to strengthen these links.
Insufficient senior or key staff due to loss of or inability to recruit or retain key personnel.	Recruitment and retention is a major issue for all organisations at the moment. The cost of living crisis and shortage of available skilled personnel is a significant risk both for controlling costs and for maintaining the workforce needed to deliver. The Charity always seeks to spend as much as possible of our funds on our charitable goals, and therefore does not have a large management team. Consequently, we rely on a small number of key people, most notably the CEO, to drive the Charity forwards and to manage day-to-day activities. Over the past year we have taken several positive steps to address this. Most notably the implementation of a Senior Leadership Team made up of seven key staff members, plus the CEO. This step is a substantial one as it moves the Charity away from having heavy or sole reliance on one or two individuals for the day to day running of operations. We are looking at succession planning and implementing a development pipeline to safeguard against the risk of losing key people. Given the specialised nature and scale of the Charity this represents a particular challenge in some departments, which we are beginning to actively engage in to determine the best way forwards.
Insufficient volunteers to support our service delivery	Like most charities, we rely heavily on a volunteers in many areas of our activities, from fundraising to support in delivering our charitable activities. There is currently a national shortage of volunteers to foster dogs which is beginning to impact on the number of dogs we can train and deploy. We are exploring other models for our MAAD work which do not require the use of any fosterers, without impacting on our core principle that all our dogs should live in homes, not kennels. Greater use of clients' own dogs might help us in this regard. We are also exploring the establishment of regional hubs which could allow us to target new geographic areas for recruiting fosterers.

Report of the Trustees for the year ended 31st March 2023

Risk	Actions
Investment in Fundraising team to return the charity to a breakeven position	With the charity intentially recording a deficit for the 2022/23 year (and with a similar projection for 2023/24), a deliberate and coordinated endeavor has been undertaken to increase the proportion of expenditure spent on fundraising activities and related initiatives. With this investment, it is important that the additional expenditure works to yield an increase in our underlying income, and returns the charity to a breakeven position. This supports the overarching objective to return the charity to a state of equilibrium, where underlying income matches underlying expenditure.
Reduction in Bio Research funding and pressures on our NHS partners	During the COVID-19 pandemic, our Bio research team was the focus of the charity and received a high number of donations supporting research into how canine detection could support the UK during the pandemic. Following this period, there has been a significant reduction in the funding available for Bio research projects. This is supplemented by increasing pressures on the NHS, narrowing the ability of NHS Trusts to collaborate with us on research works as their resources are diverted towards front line support. As a result we have reduced the balance of resources allocated to our Bio research department. We expect the current, reduced size of the team to continue until funding for future projects is secured. A risk exists that if the team size needs to be reduced further that the cumulative knowledge and expertise in Bio research, which has been built up over many years, is lost in the short term. This loss of knowledge and team experience would take 18 months or more to replace.



Risk	Actions
Compliance with DBS and Safeguarding standards	It is vital that MDD maintains its high standards with regards to safeguarding the vulnerable people we support. As such an ongoing review and renewal of Disclosure and Barring Service (DBS) policies, procedures and checking for all staff and volunteers who encounter vulnerable individuals is in place. Similarly we review all our safeguarding training: all staff delivering our work which MDD has identified as meaning they may have contact with vulnerable adults or children must achieve Level 2 safeguarding training standards (with any other member of staff maintaining Level 1). A leadership structure is in place to oversee the maintenance of safeguarding standards, which includes a Trustee safeguarding lead, as well as an employee lead who sits on the Senior Leadership Team.
Data quality improvement	To enhance our fundraising capabilities, we acknowledge the imperative of maintaining a robust level of data quality, specifically curated for fundraising purposes, all the while upholding GDPR compliance in the handling of this information. Our commitment to staff proficiency in database systems remains, and is upheld through ongoing training of relevant staff. Additionally, we have undertaken an evaluation of historical data via a data cleansing assessment. While we adhere to all GDPR protocols, further measures can be taken to consistently elevate the quality of our fundraising data. This, in turn, will enable our data to drive decision making.
Cyber security and loss of information risk	As technology continues to evolve, the demand for an accelerated rate of progress to remain in step, as well as the potential risks linked to not embracing this change, become more pronounced. Cyber security attacks are becoming more regular across all organisations and can have an enormous adverse impact. MDD has recently invested in our IT infrastructure to bring us in line with similarly sized organisations, enabling our staff to work efficiently and effectively, whilst also future proofing the Charity for expected technology developments. In order to continually move with these developments we employ a dedicated IT expert within the charity, and have moved many of our support systems to a dedicated IT support partner.

Related Party Transactions

With regard to related party transactions, a register of Trustees' interests is kept. Trustee meetings include a standing item for declaration of any interests which those attending may have in connection with a particular item to be discussed. In such cases where a potential conflict of interests arises for a particular member present, they will retire from the meeting whilst that discussion takes place. Similar arrangements exist for managing transactions with related parties of senior executives, whereby potential related parties are identified through annual declarations and the relevant executive takes no part in Charity decisions for those parties over recruitment, remuneration or performance.

Recruitment and Appointment of New Trustees

New Trustees may be appointed by the Charity at a general meeting or by the Board of Trustees. The Trustees regularly review the balance of skills, competencies and experience which are needed on the Board to ensure that the Charity continues to meet its aims and fulfil its charitable objects. The Board regularly reviews the range of skills and experience of the trustees and identifies any gaps to meet future needs.

During the year, Professor Meghana Pandit and Kelly Stafford joined the Trustee Board, bringing valuable experience from an NHS medical and administration perspective and Human Resources expertise. Following their appointment, Dr Victoria Holden, a long serving trustee, resigned from the main Board in March 2023. The Charity would like to thank her for her contribution over many years.

The policies and procedures for the induction and training of a new trustee are that, before appointment, the person is invited to meet with Trustees and senior staff and given an opportunity to become fully familiar with the Charity's work, staff etc. The potential trustee discusses the factors involved in becoming a trustee and is supplied with any documents requested. At the end of that process (if they confirm a willingness to serve) a decision concerning their appointment is made. The Declaration of Eligibility etc. are then completed before the appointment takes effect. The Charity ensures that the new Trustee has access to a copy of the Memorandum and Articles of Association and previous Reports and Accounts and that they must read Charity Commission guidance regarding the duties of trustees.

Fundraising

We are members of the Fundraising Regulator and take our responsibilities towards our donors very seriously. The Charity seeks to apply best practice to protect the personal data of its donors, never sells or swaps data and ensures that communication preferences can be changed at any time. The Charity manages its own activities in respect to raising funds and does not employ the services of external professional fundraisers. The Charity is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year the Charity received no formal complaints about its activities for raising funds.

Volunteers

The Charity is supported by a large number of volunteers, who undertake a range of activities including fundraising, public engagement, socialising training and administrative tasks. We could not operate without their kind and generous assistance in many aspects of our work.

At the end of the year, the charity had 715 active volunteers (2021: 678).

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and believe that the highlights of the past year detailed in the section below demonstrate that the Charity's activities provide benefit to the public. It remains the case that in the most direct way the people who benefit are those who have been partnered with life-saving medical

alert assistance dogs. We also consider that there is a significant wider public benefit from the impact our dogs have by enabling many of our clients to return to work or study, reducing the burden of constant worry on family members and improving the mental health of all concerned.

We also continue to believe that there is significant public benefit from the greater understanding of canine olfaction which has resulted from our research, and that the potential of early diagnosis of many fatal and nonfatal diseases has the potential to revolutionise disease detection globally.

FINANCIAL REVIEW

The Charity's charitable activities rely on grants from trusts and foundations, corporate donations, and donations from individual members of the public. Both general and donor-restricted funds are utilised for the Charity's objectives namely detection, recognition and diagnosis of disease and medical conditions; and the training and placing of medical assistance alert dogs with clients who suffer from life-limiting or life-threatening medical conditions.

The Charity's total income of £1,889,035 (2022: £2,552,055) includes legacies of £258,405 (2022: £723,798). The net deficit for the year amounted to £605,956 (2022: £268,996 surplus) after expenditure of £2,494,991 (2022: £2,283,996).

The Charity budgeted for a deficit in 2022/23 to allow for investment in developing the processes and systems within the Charity and for expanding and redirecting the fundraising team. The final outturn was broadly in line with the budget, although the decline in income and the future forecasts for income indicated that the Charity could face considerable financial challenges over the next few years, caused by the presently very challenging fundraising environment for charities. The Charity has taken action to address this whilst seeking to maximise public benefit in both the short and long term: a deficit has therefore also been budgeted for 2023/24 but this has been reduced through a significant cost saving initiative that was initiated at the end of 2022/23, and is being sustained into 2023/24. The investment in the fundraising team is expected to begin to deliver benefits in 2023/24 but primarily to pay back from 2024 onwards. The Charity is taking steps to seek to ensure it remains in compliance with its free reserves policy and maintains a sustainable financial position for years to come. In the event of continuing financial pressures in the short term the Board have considered appropriate contingency plans.

At the end of the year, the Charity's net current assets amounted to £2,468,980 (2022: £3,005,037) of which £2,227,904 was held in cash and bank deposits (2022: £2,512,181).

Reserves Policy

Unrestricted funds are those funds that the Charity can use for any activity that meets its charitable objects. Freely available reserves are funds which are unrestricted and not invested in or committed to spend on operational assets. In this context free reserves therefore excludes the value of fixed assets in the accounts, capital commitments or obligations, and outstanding commitments on leased assets. The Trustees' policy is to maintain freely available reserves equivalent to between six and nine months' forecast total expenditure. The Trustees review the reserves held against our policy criteria periodically.

The Charity holds freely available reserves to mitigate for fluctuations in future income levels whilst at the same time committing to expenditure over the medium to longer term, to support the needs of its vulnerable clients in partnership with their medical alert assistance dogs, and to extend that service to potential clients.

At 31 March 2023 the Charity held freely available reserves of £1,836,541 equivalent to 9 months of expenditure for the forthcoming year (2022: £2,390,056 – 13 months). This level of reserves is at the top end of the target range. It is expected that free reserves will decrease further, but remain within the target range by March 2024 as the Charity has budgeted for a deficit year in 2023/24.

Restricted funds are unexpended funds that have been donated to the Charity with specific conditions attached as to their use. At 31 March 2023 these funds totalled £584,335 (2022: £594,746).

Report of the Trustees for the year ended 31st March 2023

FUTURE PLANS

This year has demonstrated the need to continue to grow our assistance dogs programme and also the significant potential of our research programmes to provide innovative canine diagnostic provision for the benefit of human health outcomes.

We know that the cost of living crisis and economic recession will have a significant impact on our ability to raise funds for the foreseeable future and that our income will be adversely affected for some time. We therefore anticipate having to draw on reserves, which will in due course need to be restored. We will continue to invest in our fundraising team and to focus on engaging with our growing supporter network, many of whom have been very generous in response to our recent appeals for help. We are very grateful to the many individuals and charitable trusts who have shown their support for Medical Detection Dogs over the past year and are reliant on their continued support.

In the coming year we intend to focus heavily on increasing the number of MAADs placed with individuals who are in need of and applying for this support. The demand for assistance dogs continues to hugely outweigh our ability to train and place these dogs, and whilst funding is one of the blockers to our expansion, so is the number of volunteers who we have associated with our charity undertaking vital fostering and socialising our dogs.

With this in mind we also continue to plan for regional expansion to attract new sources of income and enable new pools of volunteers to work with us. We are also exploring a number of opportunities to partner with other organisations with aligned values to ours in order to enable and accelerate our expansion.

As mentioned earlier in this report, our Bio Detection Research department will work to optimise the community impact of our detection work, starting with E.coli detection in community care settings – a project which we are calling Community Medical Detection Dogs – utilising our learning from our work on COVID-19.

At the end of 2021/22 we began a project to investigate the potential commercial potential of our research; we have noted that commercial possibilities identifiable are currently limited without taking time and resource away from our core purpose. Though commercial opportunities will continue to be monitored, we no longer see this as something which could provide sustainable income streams in the short to medium term.

Internally we continue to focus our resources which are not used for dog training, research or placement on fundraising. The utilisation of our free reserves balance over the past year – bringing us back to within our planned free reserves level of 6-9 months – is planned to slow as the charity moves back towards a breakeven position.

Externally, we want to continue to be a prominent voice for Assistance Dogs International (ADI) and the wider industry. Influencing standards and being positioned to support and embed best practice across the sector.

We are excited about what lies ahead for the Charity and believe we have the foundations in place to continually increase our charitable impact over the short and longer term.



Report of the Trustees for the year ended 31st March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year 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, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently:
- observe the methods and principles in the Charity SORP 2019 (FRS102).
- make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

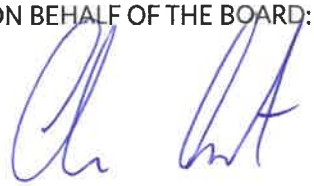
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Clive Everest - Chairman of Trustees

19th October 2023

Independent auditor's report to the members and the trustees

Opinion

We have audited the financial statements of Medical Detection Dogs (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise consolidated statement of financial activities, group balance sheet, charity only balance sheet, consolidated cash flow statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2023 and of the group's 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 regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 group and parent 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 group or the parent 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. 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

Independent auditor's report to the members and the trustees

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.

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 which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' 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 group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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' exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 20, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent 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 auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report

Independent auditor's report to the members and the trustees

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

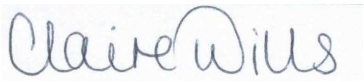
There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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.

Independent auditor's report to the members and the trustees

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent 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 parent charitable company's members and trustees 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 parent charitable company, the parent charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Claire Wills (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Chartered Accountants

71 Queen Victoria Street

London

EC4V 4BE

Statutory Auditors

Date: 19 October 2023

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated Statement of Financial Activities for the year ended 31st March 2023

	Notes	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,137,365	688,492	1,825,857	2,474,281
Other trading activities	4	47,985	-	47,985	63,663
Investment income	5	15,193	-	15,193	672
Government grants	5	-	-	-	13,439
Total		1,200,543	688,492	1,889,035	2,552,055
EXPENDITURE ON					
Raising funds	6	137,920	76,429	214,349	163,202
Charitable activities	7				
Dog training		354,490	174,141	528,631	420,812
Assistance dog placement and aftercare		571,073	318,383	889,456	810,751
Bio Detection research projects		474,376	27,093	501,469	535,131
Education and awareness		136,264	0	136,264	158,483
Volunteer liaison		121,965	102,857	224,822	195,617
Total		1,796,088	698,903	2,494,991	2,283,996
NET INCOME		(595,545)	(10,411)	(605,956)	268,059
Transfers between funds	18	-	-	-	-
Net movement in funds		(595,545)	(10,411)	(605,956)	268,059
RECONCILIATION OF FUNDS					
Total funds brought forward		4,218,207	594,746	4,812,953	4,544,894
TOTAL FUNDS CARRIED FORWARD		3,622,663	584,333	4,206,996	4,812,953

Group Balance Sheet
At 31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	1,738,013	-	1,738,013	1,807,911
Investments	13	4	-	4	5
		1,738,017	-	1,738,017	1,807,916
CURRENT ASSETS					
Stocks	14	5,992	-	5,992	10,648
Debtors	15	396,625	-	396,625	728,346
Cash at bank and in hand		1,643,571	584,333	2,227,904	2,512,181
		2,163,438	584,333	2,630,521	3,251,175
CREDITORS					
Amounts falling due within one year	16	(161,541)	-	(161,451)	(246,138)
NET CURRENT ASSETS		1,884,647	584,333	2,468,980	3,005,037
TOTAL ASSETS LESS CURRENT LIABILITIES		3,622,663	584,333	4,206,996	4,812,952
NET ASSETS		**3,622,663**	**584,333**	**4,206,996**	4,812,952
FUNDS					
Unrestricted funds	18			3,622,663	4,218,207
Restricted funds	18			584,333	594,746
TOTAL FUNDS				4,206,996	4,812,952

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:

C M L Everest - Chair

S Dennis - Trustee

Company registration number 6399500

Charity Only Balance Sheet
At 31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	1,738,013	-	1,738,013	1,807,911
Investments	13	5	-	5	5
		1,738,018	-	1,738,018	1,807,916
CURRENT ASSETS					
Stocks	14	5,992	-	5,992	10,648
Debtors	15	396,625	-	396,625	728,346
Cash at bank and in hand		1,643,571	584,333	2,227,904	2,512,181
		2,046,188	584,333	2,630,521	3,251,175
CREDITORS					
Amounts falling due within one year	16	(161,541)	-	(161,541)	(246,138)
NET CURRENT ASSETS		1,884,647	584,333	2,468,980	3,005,036
TOTAL ASSETS LESS CURRENT LIABILITIES		3,622,664	584,333	4,206,997	4,812,952
NET ASSETS		**3,622,664**	**584,333**	**4,260,997**	4,812,952
FUNDS					
Unrestricted funds	18			3,622,664	4,218,207
Restricted funds	18			584,333	594,746
TOTAL FUNDS				4,206,997	4,812,952

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:

C M L Everest - Chair

S Dennis - Trustee

Company registration number 6399500

Consolidated Cash Flow Statement for the year ended 31st March 2023

	Notes	2023 £	2022 £
Net cash (used in) provided by operating activities	A	(246,340)	(35,371)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(54,631)	(127,235)
Sale of tangible fixed assets		1,500	-
Investment income		15,193	672
Net cash (used in) investing activities		(37,937)	(126,563)
Change in cash and cash equivalents in the reporting period		(284,277)	(161,934)
Cash and cash equivalents at the beginning of the reporting period		2,512,181	2,674,115
Cash and cash equivalents at the end of the reporting period		2,227,904	2,512,181

Notes to the Cash Flow Statement for the year ended 31st March 2023

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the statement of financial activities)	(605,956)	268,059
Adjustments for:		
Depreciation charges	122,700	109,657
Loss on sale of fixed assets	330	-
Interest received	(15,193)	(672)
(Increase) / Decrease in stocks	4,656	(3,341)
(Increase) / Decrease in debtors	331,721	(511,026)
Increase / (Decrease) in creditors	(84,598)	101,952
Net cash (used in) provided by operating activities	(246,340)	(35,371)

RECONCILIATION OF NET DEBT

	As at 1/4/2022	Cashflow	As at 31/3/2023
Cash at bank and in hand	2,512,181	(284,277)	2,227,904
TOTAL	2,512,181	(284,277)	2,227,904

Notes to the Financial Statements for the year ended 31st March 2023

1. CHARITY INFORMATION

Medical Detection Dogs ('the Charity') is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Millfield, Greenway Business Park, Winslow Road, Great Horwood, Milton Keynes, MK17 0NP. The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts have been rounded to the nearest £.

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44,11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Going Concern

The Trustees have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees are of the opinion that the Charity has adequate resources to continue to operate for the foreseeable future, being not less than one year from the date of approval of these financial statements. For this reason, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Preparation of consolidated financial statements

The financial statements contain information about Medical Detection Dogs as a charitable group.
The charitable group consists of Medical Detection Dogs (the charity) and Canine Diagnostic Innovations Limited (CDI Ltd). CDI Ltd was dormant in previous years, but has been active during the year ended 31 March 2023. CDI Ltd has supplied the charity with Bio Detection Disease Research services. CDI Ltd is eligible to claim research tax credits on this activity. Please see note 13 for more details. The Charity's subsidiary Millfield Greenway Business Park Management Limited has net assets amounting to £136, and has therefore been excluded from consolidation on the grounds of immateriality in accordance with Section 405(2) of the Companies Act 2006.

Critical accounting judgements and key sources of estimation uncertainty

Judgement has been applied in recognising income from legacies gifted to the Charity. Legacies are recognised when their value is known with reasonable certainty and receipt is probable, which is determined from a review of a number of criteria including grant of probate, sufficiency of assets and the existence of any conditions to be met.

ACCOUNTING POLICIES - continued

Research Tax Credit income is recognised when the likelihood of a successful claim being made to HMRC on eligible expenditure is probable and can be measured reliably. The first claim will be made in respect of the CDI Ltd activities for the year to 31 March 2023. This is awaiting approval from HMRC, and as such no income has been recognised in these accounts as the outcome is not yet deemed to meet the criteria above.

Income

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

Donations

Cash donations are brought into the financial statements when the asset is deposited into the bank. The gift aid tax which is claimable on these donations is recognised upon receipt of the donation. Gifts in kind donated are included at the valuation at the time of the gift.

Legacies

Incoming resources are included gross in the Statement of Financial Activities when the Charity is entitled to the income at the date of probate (having considered factors such as legal challenges, the sufficiency of assets belonging to the estate and the existence of any conditions to be met under the terms of the will), provided that sufficient information has been received to value the Charity's entitlement. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted and they can be valued with reasonable certainty.

Volunteers

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not however recognised in the accounts, on the basis that the financial value of their support cannot be reliably ascertained.

Research Tax Credits

The Charity's subsidiary CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year. RTC are recognised when the likelihood of a successful claim being made to HMRC on eligible expenditure is probable and can be measured reliably. Where the likelihood of a successful claim being made to HRMC on eligible expenditure is deemed to be reasonably certain, a contingent asset will be recognised in the notes to the accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Notes to the Financial Statements for the year ended 31st March 2023

ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are allocated to the Charity's principal charitable activities, according to the relative office space taken up by each activity. Charitable activities are categorised under the five headings of: dog training, assistance dog placement and aftercare, bio detection research, education and awareness and volunteer liaison.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- Straight line over 3 years
Motor vehicles	- Straight line over 3 years

The Charity has a policy of not capitalising any item that costs less than £1,000.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities. Activities undertaken by the Charity's subsidiary, Canine Diagnostic Innovations Limited are taxable, but no tax is due for the year. Canine Diagnostic Innovations Limited is eligible for Research Tax Credits due to the research activities which it undertakes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31st March 2023

3. DONATIONS AND LEGACIES – Charitable Group

	2023	2022
	£	£
Donations and grants	1,567,452	1,750,483
Legacies	258,405	723,798
	1,825,857	2,474,281

Income from donations includes donated dog food, dogs and equipment. The value of these donations to the Charity is estimated at £37,771 (2022 - £74,888) and is recognised within incoming resources as a donation and an equivalent charge is included in charitable activities.

As at 31 March 2023, the Charity was not aware of any entitlements to legacies (which did not fully meet the recognition criteria) other than that reported in the above figures.

The value of restricted legacies for 2023 is £15,000 (2022: £300,000).

4. OTHER TRADING ACTIVITIES – Charitable Group

	2023	2022
	£	£
Fundraising events	26,760	37,304
Merchandise sales	21,225	19,859
Consultancy	-	6,500
	47,985	63,663

5. OTHER INCOME – Charitable Group

	2023	2022
Investment Income	£	£
Deposit account interest	15,193	672
Government Grants	£	£
UK Government: Job retention scheme grants	-	13,439

The government's Job Retention Scheme ended on 30 September 2021, so was not utilised during the financial year.

Notes to the Financial Statements for the year ended 31st March 2023

6. RAISING FUNDS

Raising donations and legacies – Charitable Group

	2023	2022
	£	£
Wages	164,425	124,254
Event costs	7,765	6,648
Travel	3,280	1,030
Online giving admin fees	9,831	9,318
Printing	1,026	1,386
Equipment under £1,000	5,568	1,642
Direct overheads – Deprecation Freehold Property	5,957	5,700
	197,852	149,978

Other trading activities

	2023	2022
	£	£
Purchases of goods for resale	16,667	13,224
Aggregate amounts	214,349	163,202

7. CHARITABLE ACTIVITIES COSTS – Charitable Group

Current year	Direct Costs	Support costs	2023 Total	2022 Total
	£	£	£	£
Dog training	356,774	171,857	528,631	420,812
Assistance dog placement	600,558	288,897	889,456	810,751
Bio Detection research	338,501	162,968	501,469	535,131
Education and awareness	91,819	44,445	136,264	158,483
Volunteer liaison	152,228	72,594	224,822	195,617
Total	1,539,880	740,761	2,280,642	2,120,794

Comparative year	Direct Costs	Support costs	2022 Total
	£	£	£
Dog training	281,584	139,228	420,812
Assistance dog placement	582,924	227,826	810,751
Bio Detection research	395,903	139,228	535,131
Education and awareness	101,527	56,956	158,483
Volunteer liaison	126,004	69,614	195,617
Total	1,487,942	632,852	2,120,794

Support costs are allocated to activities according to relative office space taken up by each activity.

Notes to the Financial Statements for the year ended 31st March 2023

8. SUPPORT COSTS – Charitable Group

Current year	Management	Finance	Governance	2023 Total	2022 Total
	£	£	£	£	£
Dog training	163,620	575	7,662	288,897	139,228
Assistance dog placement	275,050	967	12,880	162,968	227,826
Bio Detection research	155,157	546	7,265	44,445	139,228
Education and awareness	42,315	149	1,981	72,594	56,956
Volunteer liaison	69,115	243	3,236	288,897	69,614
Total	705,258	2,480	33,024	740,761	632,852

Comparative year	Management	Finance	Governance	2022 Total
	£	£	£	£
Dog training	135,435	441	3,352	139,228
Assistance dog placement	221,620	721	5,485	227,826
Bio Detection research	135,435	441	3,352	139,228
Education and awareness	55,405	180	1,371	56,956
Volunteer liaison	67,718	220	1,676	69,614
Total	615,613	2,003	15,236	632,852

Notes to the Financial Statements for the year ended 31st March 2023

8. SUPPORT COSTS (continued)

Support costs include the following governance costs:

2023

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2023 Total
	£	£	£	£	£	£
Auditors' remuneration - Audit	7,603	12,782	7,210	1,966	3,212	32,773
DBS checks	58	98	55	15	25	251
Board meeting costs	-	-	-	-	-	-
Total	7,662	12,880	7,265	1,981	3,236	33,024

2022

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2022 Total
	£	£	£	£	£	£
Auditors' remuneration - Audit	3,306	5,411	3,307	1,353	1,653	15,030
DBS checks	38	62	37	15	19	171
Board meeting costs	8	12	8	3	4	35
Total	3,352	5,485	3,352	1,371	1,676	15,236

9. NET INCOME/(EXPENDITURE) – Charitable Group

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	25,663	15,030
Additional Audit fee in respect of 2022	7,110	-
Depreciation - owned assets	122,700	109,657
Operating lease charges	13,946	7,736

Deprecation was directly allocated to activities as follows:

	2023	2022
	£	£
Raising donations and legacies	5,753	5,700
Dog training	15,375	15,269
Assistance dog placement and aftercare	15,375	15,268
Education and awareness	1,918	1,900
Volunteer liaison	1,918	1,900
Management	82,361	69,620
	122,700	109,657

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Notes to the Financial Statements for the year ended 31st March 2023

11. STAFF COSTS – Charitable Group

	2022	2021
	£	£
Wages and salaries	1,419,454	1,334,447
Social security costs	131,184	110,646
Pension costs	63,162	48,187
	1,613,801	1,493,280

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 46 (2022: 44). Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred. Included in wages and salaries is an amount of £nil relating to redundancy payments (2022: £nil).

The average monthly number of employees during the year was as follows:

	2023	2022
Raising funds	5	4
Dog training, veterinary and welfare	9	9
Assistance dog placement and aftercare	11	13
Bio Detection research projects	11	11
Education and awareness	2	2
Volunteer liaison	4	4
Executive	3	4
Facilities	2	2
Finance	4	4
Information Technology	1	-
Human resources	2	2
	54	55

The Key Management Personnel of the Charity consists solely of the Chief Executive Officer (CEO) and Chief Operating Officer (COO) until the COO's departure in January 2023 (2022: CEO and COO for the full year). They received total remuneration including pension contributions, Employers' National Insurance contributions and benefits in kind of £180,376 (2022: £197,290).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£80,001 - £90,000	1	1
£60,000 - £70,000	0	1

12. FIXED ASSETS – Charity and Group

	Tangible Fixed Assets			
	Freehold property	Fixtures and fittings	Motor vehicles	**Total**
COST				
At 1st April 2022	1,900,107	357,270	73,233	2,330,610
Additions	17,640	36,992	-	54,631
Disposals	-	-	(5,490)	(5,490)
At 31st March 2023	1,917,747	394,262	67,743	2,379,752
DEPRECIATION				
At 1st April 2022	211,718	248,422	62,559	522,699
Charge for the year	38,355	76,608	7,737	122,700
Disposals	-	-	(3,660)	(3,660)
At 31st March 2023	250,073	325,030	66,636	641,739
NET BOOK VALUE				
At 31st March 2023	1,667,674	69,232	1,107	1,738,013
At 31st March 2022	1,688,389	108,848	10,674	1,807,911

Notes to the Financial Statements for the year ended 31st March 2023

13. INVESTMENTS

Name	Company registration number [1] (England and Wales)	Nature of business	Class of shares	% held directly	Result for the year	Capital and reserves
MDD Enterprises Limited [2]	08709010	Dormant	Ordinary	100%	-	£1 (2022: £1)
Millfield Greenway Business Park Management Limited [2]	06312801	Property management	Ordinary	75%	Year ended 31 July 2023: £Nil (2022: £Nil)	Year ended 31 July 2023: £136 (2022: £136)
Canine Diagnostic Innovations Limited [3]	12646135	Bio Detection Disease Research services	Ordinary	100%	£Nil (2022: Dormant)	£1 (2022: £1)

[1] The registered office for all of the above companies is:
Unit 3, Millfield, Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP

[2] The holdings in MDD Enterprises Limited and Millfield Greenway Business Park Management Limited are historic holdings which are now shown separately on the balance sheet. The cost of the investment in Millfield Greenway Business Park Management is £3.

[3] The holding in Canine Diagnostic Innovations Limited (CDI Ltd) was dormant during the prior year, but has been active during the year ended 31 March 2023, and so is consolidated into the Group figures presented at this date. CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year, which has been exclusively Bio Detection Disease Research services provided to its parent, Medical Detection Dogs.
The results of CDI Ltd are summarised in note 23.

Notes to the Financial Statements for the year ended 31st March 2023

14. STOCKS – Charity and Group

	2023	2022
	£	£
Stocks	5,992	10,648

15. DEBTORS - Group

	2023	2022
	£	£
Amounts falling due within one year:		
Legacy debtors	283,519	392,500
Prepayments and accrued income	24,410	232,670
Other debtors	88,696	123,485
	396,625	748,655

DEBTORS - Charity

	2023	2022
	£	£
Amounts falling due within one year:		
Legacy debtors	283,519	392,500
Prepayments and accrued income	24,410	232,670
Other debtors	88,696	123,485
Net Intercompany Accounts – CDI Ltd	-	-
	396,625	748,655

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - Group

	2023	2022
	£	£
Trade creditors	64,628	172,520
Social security and other taxes	31,452	28,837
Accruals and deferred income	65,457	44,776
Current accounts with dormant subsidiaries	4	5
	161,541	246,138

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – Charity Only

	2023	2022
	£	£
Trade creditors	64,628	172,520
Social security and other taxes	31,452	28,837
Accruals and deferred income	65,457	44,776
Current accounts with subsidiaries	5	5
	161,541	246,138

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	14,096	12,833
Between one and five years	21,867	7,402
	35,963	20,235

Notes to the Financial Statements for the year ended 31st March 2023

18. MOVEMENT IN FUNDS

Current year	At 1/4/22	Income	Expenditure	Transfers between funds	At 31/3/23
	£	£	£	£	£
Unrestricted funds					
General fund	4,218,207	1,200,543	(1,796,088)	-	3,622,663
Restricted funds					
Cancer studies	8,308	-	-	-	8,308
Name a puppy	3,070	-	(3,070)		-
Medical alert assistance dogs	467,731	62,350	(168,740)	-	346,341
Bio Detection (COVID-19)	-	25,000	(25,000)	-	-
Equipment	5,637	2,441	(2,093)		5,984
Regional development	125,000	500,000	(500,000)		125,000
Bio Detection Dog sponsorship	-	88,700	-	-	88,700
Government Apprenticeship Levy Scheme	-	10,000	-	-	10,000
	594,746	688,492	(698,903)	-	584,333
TOTAL FUNDS	**4,812,953**	**1,889,035**	**(2,494,991)**	**-**	**4,206,996**

Comparative year	At 1/4/21	Income	Expenditure	Transfers between funds	At 31/3/22
	£	£	£	£	£
Unrestricted funds					
General fund	4,052,280	1,435,585	(1,293,373)	23,715	4,218,207
Restricted funds					
Cancer studies	8,308	-	-	-	8,308
Name a puppy	3,070	-	-	-	3,070
Medical alert assistance dogs	184,531	373,550	(105,350)	-	452,731
Bio Detection (COVID-19)	47,092	232,251	(279,343)	-	-
Equipment	10,472	5,080	-	(9,915)	5,637
Bio Lab refurbishment	14,140	150	(490)	(13,800)	-
Regional development	225,001	475,000	(575,001)	-	125,000
Bio Detection Dog sponsorship	-	30,439	(30,439)	-	-
	492,614	1,116,470	(990,623)	(23,715)	594,746
TOTAL FUNDS	**4,544,894**	**2,552,055**	**(2,283,996)**	**-**	**4,812,953**

The transfer from the Equipment Fund and the Bio Lab refurbishment fund relates to the expenditure on these funds which was capitalised during the year.

18. MOVEMENT IN FUNDS – continued

The Cancer Studies Fund is restricted to expenditure relating to canine cancer research (dogs detecting cancer in other dogs). This study is currently on hold and therefore no funds have been spent during the year.

The Name a Puppy Fund is restricted to expenditure relating to the training of named medical alert assistance dogs or cancer research dogs. These funds were not utililsed in the year due to delays, but were utilised shortly after year end.

The Medical Alert Assistance Dog Fund is restricted to expenditure on training and placement of medical alert assistance dogs in specific circumstances. Funds being carried forward for Medical alert assistance dogs includes one large legacy of £315,000 which was notified during 2021/22. Expenditure against this individual legacy began in 2022/23, but is likely to continue beyond 2023/24.
This fund also includes a £100,000 specifically restricted to undertaking a review of the Socio-Economic impact of the placement of medical alert assistance dogs. Some of this work was carried out during 2022/23, and it will be finalised during 2023/24.

The Bio Detection Fund COVID-19 fund for research works into the detection of COVID-19 has now been fully utilised.

The Equipment Fund receives donations for and meets the cost of specific items of equipment, highlighted in fundraising campaigns.

The Bio Lab Refurbishment Fund was put towards the cost of a planned refurbishment to the Bio Research Labs adjacent to the Training Centre.

The Regional Development Fund includes funding received from the Peoples Postcode Lottery. The charity is working to establish a local presence in the regions around the UK. This work began in 2021/22 and is ongoing.

The Bio Detection Dog Sponsorship Fund is restricted to expenditure on the training costs of Bio Detection Dogs. The balance outstanding at the end of 2022/23 is all funding received for work on Community Medical Detection Dogs, which is in the planning phase. Work has commenced in 2023/24.

Apprenticeship levy funds are amounts donated by levy paying organisations who have not fully utilised their apprenticeship levy within the required timescale, and have donated their excess levy to Medical Detection Dogs to use for its own apprenticeship scheme which was launched in 2023/24. Funds received in 2022/23 will be utilised from 2023/24 onwards.

19. CAPITAL COMMITMENTS

	2023	2022
	£	£
Contracted but not provided for in the financial statements	12,148	-
	12,148	

Capital commitments relate to works which were committed to as at year end, but did not take place until 2023/24. The full amount relates to the replacement of the waste management equipment at the Millfield Greenway Business Park site.

Notes to the Financial Statements for the year ended 31st March 2023

20. RELATED PARTY DISCLOSURES

The aggregate amount of donations received by the Charity from Trustees, or their close relatives or related parties amounted to £nil (2022 - £nil).

CDI Ltd is 100% owned by the Charity. It has a balance owed by Medical Detection Dogs (for Bio Research services provided) for £338,501. There is a corresponding amount owed by CDI Ltd to the charity related to the Charity having paid costs for Bio Research on CDI Ltd's behalf.

Millfield Greenway Business Park Management Ltd is 75% owned by the Charity. It manages certain common areas and shared works of the Millfield Greenway Business Park site. The company has minimal activity and a very low level of net assets.

21. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £10 by guarantee.

22. RESEARCH TAX CREDITS – CONTINGENT ASSET

Research and Development (R&D) tax reliefs support UK companies working on innovative projects in science and technology. Companies are able to claim Corporation Tax relief if the project meets the standard definition of R&D. The work that qualifies for R&D tax relief must be part of a specific project to make an advance in science or technology.

The Charitable Group undertakes Bio Detection Research work which is eligible expenditure as part of Research and Development tax relief regulations.

The value of Research Tax Credits (RTC) is equal to the expected claim to be made to HMRC in this respect. Claims are made by CDI Ltd, a wholly owned subsidiary of Medical Detection Dogs. 2023 will be the first year in which the group is claiming for R&D tax relief, which it expects to receive as a reimbursement from HMRC.

As at 31 March 2023, the expected claim value refundable by HMRC is £110,013, based on qualifying research expenditure taking place between 1 April 2022 and 31 March 2023.

The claim for RTC has not been submitted to HMRC at the date of these financial statements, and therefore the criteria for recognising these funds have not been met. A contingent asset does exists in respect of RTC. The asset will be realisable if HMRC accepts the claim and funds are passed to CDI Ltd.

23. CANINE DIAGNOSTIC INNOVATIONS LIMITED – RESULTS FOR THE YEAR

Canine Diagnisotic Innovations Ltd – Summary Profit and Loss Account For the period ended 31 March 2023		
	2023 £	9 Months to 31 March 2022 £
Turnover	338,501	0
Cost of Sales	(338,501)	0
Gross Profit / (Loss)	**0**	**0**
Tax	0	0
Profit (or loss) for the financial year	**0**	**0**

Canine Diagnisotic Innovations Ltd – Summary Balance Sheet For the period ended 31 March 2023		
	2023 £	9 Months to 31 March 2022 £
Called up share capital not paid	1	1
Prepayments and accrued income	0	0
Total assets less current liablities	**0**	**1**
Creditors: amounts falling due after more than one year	0	0
Total Net Assets	**0**	**0**
Called up share capital	**1**	**1**

Intercompany debtor and creditor amounts owed to and from CDI Ltd and the Charity have been netted off within the CDI Ltd and Charity only accounts.

Reference and Administrative details for the year ended 31st March 2023

Registered Company number
6399500 (England and Wales)

Registered Charity numbers
1124533 (England and Wales)
SC044434 (Scotland)

Principal and Registered office
Unit 3, Millfield
Greenway Business Park
Winslow Road
Great Horwood
Milton Keynes, MK17 0NP

Trustees serving during the year and up to the date of signing of these accounts

Clive Everest MA, FCA	(Chair)
Dr Alan Makepeace BSc, MBBS, FRCR, FRCS(Eng), FRCS(Edin)	
Dr Victoria Hordern BSc, MBBS, MD, FRCP	(Resigned 3 March 2023)
Paul Steckler BSc (Hons)	
Dr Siobhan Dennis MBiol, PhD	
Julia Mckechnie-Burke MA (Oxon), MBA, MinstF	
Prof Meghana Pandit	(Appointed 3 January 2023)
Kelly Stafford FCIPD	(Appointed 3 January 2023)

Chief Executive and Chief Scientific Officer
Dr Claire Guest OBE BSc (Hons), MSc HonDSc, DHP, BCAh, FRSA

Chief Operating Officer and Company Secretary
Mark Rawden MBA, B.Sc (Hons), FRSA (Resigned January 2023)

Company Secretary
James Yianni BA, ACA (Appointed October 2022)

Independent Auditor
Saffery LLP
71 Queen Victoria Street
London EC4V 4BE

Bankers
Barclays Bank
22-24 Upper Marlborough Road
St Albans
Hertfordshire AL1 3AL

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Medical Detection Dogs

3 Millfield, Greenway Business Park, Winslow Road,
Great Horwood, Milton Keynes, MK17 0NP

operations@medicaldetectiondogs.org.uk
www.medicaldetectiondogs.org.uk | 01296 655888

Registered Charity in England and Wales No. 1124533 and in Scotland No. SC044434

Assistance Dogs INTERNATIONAL EUROPE (ADEu)

Assistance Dogs INTERNATIONAL

Registered with FUNDRAISING REGULATOR

MEDICAL DETECTION DOGS

England & Wales - Charity number 1124533

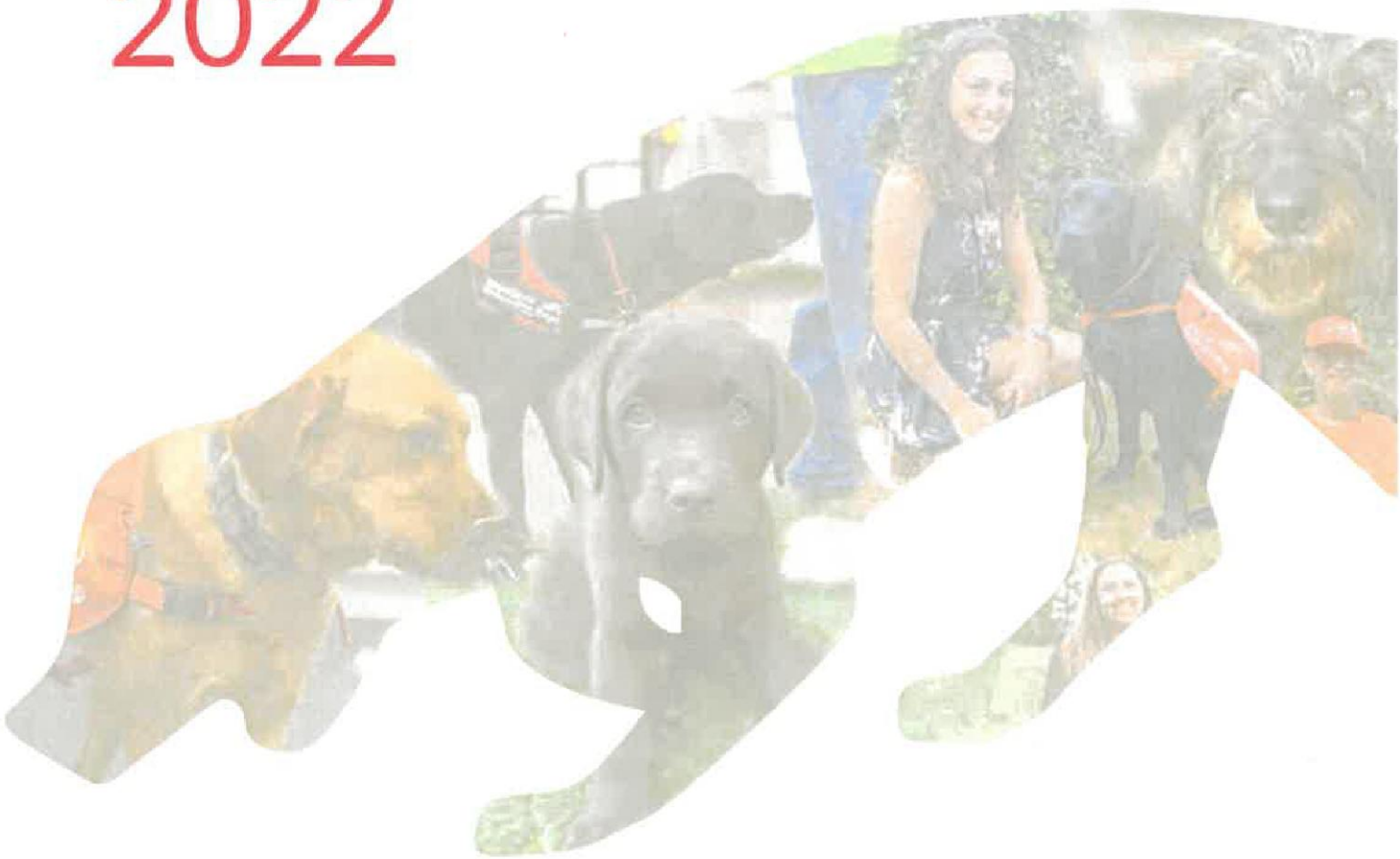
Accounts

Medical Detection Dogs

Patron: Her Majesty The Queen Consort

Report of the Trustees and Financial Statements

2022



MEDICAL DETECTION DOGS

Report of the Trustees and Financial Statements 2022

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Report of the Trustees for the year ended 31st March 2022

Message from the Chairman, Clive Everest and the Chief Executive and Chief Scientific Officer, Dr Claire Guest

Following the Charity's conception in 2008, Medical Detection Dogs (MDD) has shown remarkable growth and progress and is at a pivotal point in its development. The Board believes the time is now right for us to update the Charity's strategy to reflect the post pandemic world, building on our past successes. Our future strategy is to change the focus from our past work, which gained proof of concept that dogs can detect disease backed by robust empirical evidence, to now focus on application: converting our research into tangible outcomes in the real world which save and transform peoples' lives.

We are delighted to share this new strategy to focus our work in areas where we believe our dogs will make the most difference. We look forward to continuing our journey and are excited about this new chapter.

Our activities in the year to March 2022 continued to be significantly affected by the COVID-19 pandemic. This has presented us with many operational and financial challenges, but we have also learnt a great deal about our processes and possible new applications for our work during this period. These have helped us make informed decisions about the progress that can be made and to map out our future direction.

We remain absolutely committed to training both Bio Detection and Medical Alert Assistance Dogs and will continue to undertake both work streams, amalgamating the knowledge from each to the benefit of both. Undertaking both activities makes us unique in the way it enables us to consider and implement more innovative and agile options to help people.

We are passionate about our high dog welfare standards and about the way we assess the ability and suitability of our working dogs, considering how this can be delivered alongside an efficient and effective ability to upscale the number of dogs we are able to train.

We continue to seek to grow our regional presence to reach and assist more individuals across the UK and to broaden the numbers of volunteers on whom we so heavily rely. As a first step to building more national coverage towards our long term goal of being able to help people right across the UK, we are planning to trial models with regional 'hubs' consisting of trainers, instructors, fundraisers and volunteer co-ordinators. These will support local partnerships and provide an opportunity to increase the number of people that we can assist.

Through COVID-19 we strengthened our reputation as world-leaders in canine disease detection and maintained our work with world class collaborators such as the NHS and leading research universities, including Massachusetts Institute of Technology (MIT). During the past year we have investigated the ability of dogs to assist in the detection of COVID and other viruses in the future and to assist in the early identification of infected individuals. The changing landscape of COVID-19, the changes in Government policy and the many mutations of the virus itself, together with the welcome success of the UK vaccination programme, has meant that large scale deployment of our dogs in places such as airports has not occurred. However, we continue to investigate and deploy our dogs in 'niche' environments where they can have the greatest impact. Importantly, the application and success of this people-screening model of disease, passive searching, has given us invaluable knowledge. This will enable us to be more agile in the case of any future pandemic and to plan for other very high impact opportunities for passive search models for other diseases and bacteria such as E-coli.

The pandemic significantly affected many of our collaborators, particularly NHS trusts, but I am pleased to report that many of these studies have now reopened. We are working with our partners at MIT and the University of Texas (El Paso) to accelerate the development of the a biosensor for the detection of prostate and other cancers. This could lead to genuinely world-changing tools for the detection of a range of cancers and other diseases. The final stage of the Pseudomonas research with Imperial College London is also underway and we are moving towards the hope of a non-invasive screen for individuals with Cystic Fibrosis.

Our Medical Alert Assistance Dog (MAAD) programme continues to work to catch up with placements lost during the pandemic lockdowns. We have sought to rebalance our resources so that MAAD will return to pre COVID levels of placements, and we are investigating ways of improving our approach so we can place more dogs for lower cost. Excitingly, with the support of the People's Postcode Lottery we have been able to commission an independent economic impact assessment to validate the true impact of our assistance dogs. This will help us in our decision making to place dogs where they will make the most difference, within our financial constraints, on the basis of clinical need and where there is no viable diagnostic alternative in the near future.

Report of the Trustees for the year ended 31st March 2022

Improved technology has reduced our placement of dogs with individuals with Type 1 diabetes as they now have access to continuous glucose monitoring, but our waiting list of individuals with the condition Postural Orthostatic Tachycardia Syndrome (PoTS) has significantly increased. Our research has indicated that the early warning that our dogs give prior to a PoTS attack significantly reduces the chance of injury.

It is with much sadness that we must report that we have recently lost two people who made a significant contribution to the progress and development of the Charity over the years. Firstly, John Guest who was at the time of his death the Charity's President and was in the first ten years a founding Trustee, integral to formation, registration and success of the Charity, And Lydia Swanson, MAAD Senior Instructor who had worked with the Charity for ten years and died following a battle with cancer at the age of 38. The Charity is putting in place appropriate memorials to ensure that the commitment of these two wonderful individuals is always remembered.

The writing of this report also occurs after the passing of her Majesty Queen Elizabeth II. We send our thoughts and condolences to all the Royal Family at this very sad time and in particular to our Patron Her Majesty the Queen Consort.

As ever, we thank our donors, staff and volunteers for their continued support during these turbulent times and we look forward to updating you on progress made in these exciting projects over the coming year.





Clive Everest
Chairman of Trustees

Claire Guest
Chief Executive and Chief Scientific Officer

Report of the Trustees for the year ended 31st March 2022

OBJECTIVES AND ACTIVITIES

The Charity's objectives, as set out in its governing document, are:

i) To conduct research into the detection, recognition and diagnosis of diseases and medical conditions by the use of dogs and other animals trained in the recognition of relevant stimuli, and the publication of such research for the public benefit; and

ii) The relief of sickness and the protection of health for the public benefit, by the detection, recognition and diagnosis of diseases and medical conditions, by the use of dogs trained in the recognition of relevant stimuli.

Our mission is to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

We seek to do this in two main ways which we believe provide a benefit to the public, i) by conducting research into the early diagnosis of cancer, neurological, bacterial and other human diseases, including, since March 2020, COVID-19 and ii) by training life-saving medical alert assistance dogs which help their human partners avoid the often-catastrophic effects of their conditions, saving and improving their lives on a daily basis.

During the year under review, we have published peer reviewed research papers, continued our research into the ability and feasibility of dogs to be used in a 'passive' screening model i.e., dogs screening several people at a time for the virus COVID-19 and the possible applications of this model to other diseases and conditions. We have trained medical alert assistance dogs, continuing to have significant success in the placement of dogs for individuals who suffer from POTS and have continued to progress our project to train dogs to work in hospital settings.

Background to our work

The aim of the Charity is to train specialist dogs to detect the odour of human disease. Dogs are renowned for their sense of smell. For centuries doctors have known diseases have characteristic odours which dogs may be able to detect. It is well established that cancer cells release small amounts of volatile substances and therefore our Cancer Detection Dogs are being trained to detect these volatiles. We hope that this collaboration and programme of research will enable scientists to develop an early cancer screening system to improve patient care.

The Charity has its own premises and employs its own staff. Medical Detection Dogs (MDD) also has access to professionals in a number of relevant healthcare and scientific fields (e.g., cancer specialists, medical statisticians, general practitioners) who provide advice and services on a voluntary basis. The Charity uses its own funds to conduct high quality research studies tailored to the optimum way that the dogs work.

The association between humans and dogs is long and close. Throughout history, dogs have fulfilled a whole range of different functions and the number and diversity is continually expanding. Whilst traditionally dogs have been trained to hunt, herd and guard, more recently canine roles have grown to a range of medical support and disease detection tasks.

As medical usage expands, it is imperative that the value of these dogs is objectively assessed, their potential capabilities are optimised, and we use these abilities to further our understanding of the diseases in question. MDD is the leading charity training dogs, pioneering both medical assistance and disease detection. The training is committed to carrying out empirical research to improve operations and to inform future medical technologies.

To further this aim, MDD are currently working on a range of NHS approved clinical trials, exploring dogs' ability to locate urological cancers – with a promising prostate cancer trial ongoing. MDD have also researched the volatile detection of the malaria parasite and Parkinson's disease.

The other arm of MDD, Medical Alert Assistance Dogs, uses olfactory alerting ability for day-to-day support for people living with chronic conditions. Historically, the majority of partnerships were trained alert dogs living with people suffering from aggressive Type 1 Diabetes. Other chronic conditions include Addison's disease and more recently PoTS.

MDD have also trained dogs to alert to minute airborne levels of nut allergens, which can trigger life-threatening anaphylactic episodes in their nut-allergic clients.

The potential for dogs to assist in the development of electronic systems to identify the volatiles associated with disease is now being harnessed. We are working in collaboration with quantum physicists at the Massachusetts Institute of Technology (MIT) to assist in the creation of the algorithms which will inform machine learning through Artificial Intelligence.

Report of the Trustees for the year ended 31st March 2022

BIO DETECTION RESEARCH

Olfactory Detection Of Cancer By Dogs

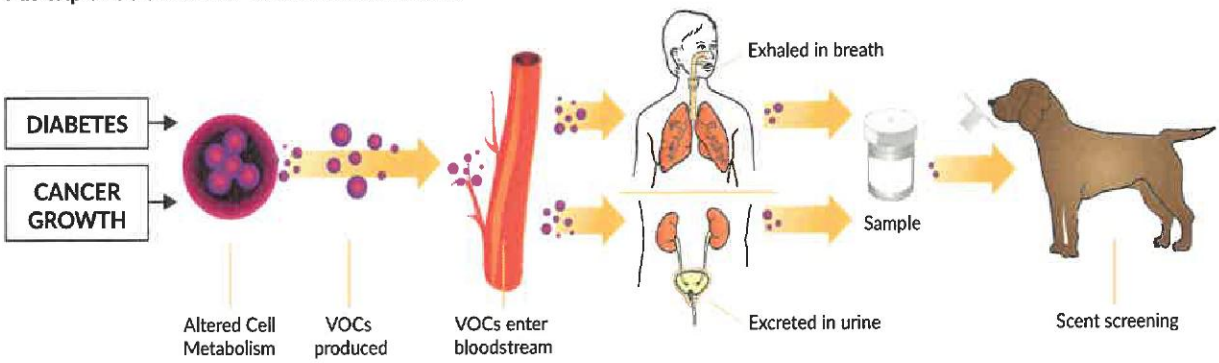
Investigations started over 15 years ago following a number of anecdotal reports suggesting that dogs may be able to detect cancer based on the tumour's odour. The first of these described the case of a woman seeking medical help after her dog displayed an inordinate interest in a skin lesion on the woman's leg, which was subsequently diagnosed as a malignant melanoma. A further report of canine malignant melanoma detection was published in 2001.

In 2003, Dr John Church (an early Trustee of Medical Detection Dogs) and Dr Claire Guest brought together a team of clinicians, dog trainers and scientists to conduct a randomised, double-blind "proof of principle" study using bladder cancer as the experimental model. The assumption was made that volatile molecules associated with the tumour would be released into the urine, thus allowing samples to be easily collected and presented to dogs for training and testing purposes. After seven months of training, six dogs underwent rigorous testing in a series of nine double-blind tests.

Each test required the selection of one cancer urine sample placed randomly among six control samples, the latter coming from a mix of diseased and healthy gender-matched individuals. The study concluded that dogs could be trained to distinguish bladder cancer by olfactory means. This was the first clinically robust trial on cancer detected by olfactory methods.

Since then, the range of tumours that dogs have reportedly detected in their owners, or have been trained to detect in others, has widened. It now includes not only certain types of skin cancer, but also other cancers, such as breast cancer and lung cancer.

An explanation of our Bio Detection work



VOCs = volatile organic compounds

During the normal processes of the body, metabolic changes occur constantly, however during disease development, these metabolic processes are altered. This generates volatile organic compounds (VOCs), such as alkanes and alkenes that diffuse into the bloodstream and are then excreted in the breath or in the urine and are detectable by dogs.

There is growing evidence that elevated levels of a 'signature' of VOCs are associated with disease growth. Our research has shown dogs can be trained to detect these odours and identify the signature associated with cancer.

Our research is aimed at improving the ability to diagnose cancer and other life- threatening human diseases at an early stage. As most will know from experiences with family and friends, timely diagnosis of cancer, particularly in the UK, remains frighteningly poor and 1 in 2 people born in the UK after 1960 will be diagnosed with cancer.

Medical Detection Dogs is currently working on two NHS approved clinical trials. Our urological cancer study with Milton Keynes University Hospital NHS Foundation Trust focuses on detecting the VOCs associated with prostate cancer. Our colorectal cancer study in partnership with Hull and East Yorkshire Hospitals NHS Trust, is investigating the potential of dogs to detect colorectal cancer accurately from urine samples. Colorectal cancer is the fourth most common form of cancer in the UK. Due to the invasive nature of the current screening process, only just over half of those offered will take it up. A non-invasive method that can detect the cancer at an early stage could both increase uptake of the screening and improve health outcomes.

Report of the Trustees for the year ended 31st March 2022

The future of our Bio Detection Research

We are on the threshold of delivering an accurate, rapid and non-invasive test to diagnose cancer at an early stage, a test that would be offered to clinicians to use alongside existing diagnostic methods.

An increase in the aging population, along with widespread screening for prostate-specific antigen (PSA), has contributed to a rise in diagnoses of early-stage prostate cancer. The majority of these newly diagnosed cancers are slow-growing and require no treatment. Identifying the aggressive ones remains a major challenge for clinicians.

Biomarkers could be used to distinguish between aggressive prostate cancer and indolent tumours, which could identify patients who will benefit from treatment or active surveillance, thereby avoiding overtreatment with invasive tests and therapies.

Why our specialist trained dogs are so important?

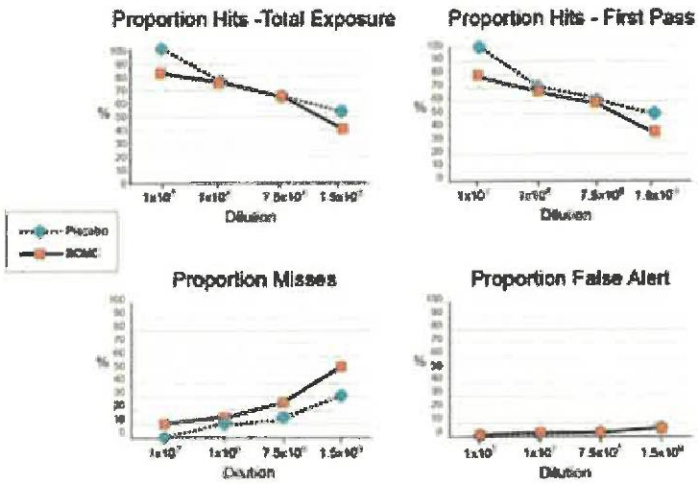
Whilst we all 'know' what coffee smells like, this complex odour which contains over 100, component molecules, would be impossible to describe to anyone who has never smelt it. How can the dogs communicate to technology what the 'cancery' smell is? Working in Collaboration with The Open University, we are developing new technology that allows our dogs to communicate their degree of certainty when screening a sample.

Researchers at the Animal Computer Interaction (ACI) Lab, Open University in Milton Keynes, have worked with us to design a stand which enhances the dog's ability to communicate whether they can detect disease when confronted with samples.

Bio Detection Dogs currently work on a carousel or stand system that consists of metal pads installed on top of sample tubes which the dog sniffs. If disease is present, the dog then indicates this to their handler by sitting in front of the sample. The new technology has a metal pad designed to sense the level of pressure the dog exerts whilst sniffing. The level of pressure is then recorded by a computer that is attached to the stand. With training, dogs will apply greater pressure on the pad when they are certain the disease is present.

Therefore, pressure indicates the level of certainty that the dog has. Capturing this data provides us with pressure readouts (Figure 1) and will be vital to developing a future screening method. This will be used to educate experts about the strength of the biomarkers that the dog uses to make his decision.





The photograph above shows Daisy, one the pioneers of our work screening bladder cancer samples by smell. The overall sensitivity (i.e. sick people correctly diagnosed as sick) and specificity (i.e. healthy people correctly identified as healthy) scores were very high (>90% each). The sensitivity score achieved by Daisy working on advanced cancers was greater than that for screening early cancers, whereas the specificity score was the same for both groups. These figures were calculated using results from both training and testing and may represent some repeated samples. However, these results showed the huge potential of this work. Although a perfect predictor would be described as 100% sensitive (i.e., predicting all people from the sick group as being sick) and 100% specific (i.e. not predicting anyone from the healthy group as being sick) no one diagnostic test currently achieves this level of accuracy.

Report of the Trustees for the year ended 31st March 2022

MEDICAL ALERT ASSISTANCE DOGS

An Explanation Of Our Medical Alert Assistance Work

Our assistance dogs help people living with a number of complex and life-threatening health conditions to live more independently and with a reduced need for medical interventions and hospitalisations. We started training dogs to identify changes in the blood glucose levels of people suffering from aggressive diabetes and/or poor awareness of dangerously low blood sugar (hypoglycemia). The dogs are trained to be highly sensitive to glucose levels, warn the client when levels deviate from the normal range and can indicate changes within one or two millimoles of blood sugar. Normally the dogs are trained to alert to blood sugar levels below 4.5 but above 3 (millimoles per litre) and alert to high blood sugars at the level chosen by the client (normally above 10 to 12 millimoles per litre).

Historically clients with diabetes made up the majority of our assistance dog partnerships. However, due to improvements in technology now available for the monitoring of blood sugar, the future of close diabetes management lies with emergent technology. Individuals can now use a self-scan libre device and continuous glucose monitoring giving them the ability to manage their blood sugars without the need of a dog. Medical detection dogs are therefore no longer required by the same number of individuals.

Our previous work investigating and expanding the range of conditions that we are able to train dogs to help including Addison's disease, Postural Tachycardia Syndrome (PoTS), Mast Cell Activation Syndrome, narcolepsy, pain seizure and idiopathic pancreatitis has meant that we now have clear direction and scope to focus our attention to those individuals with whom we believe our dogs can have the greatest impact.

We are currently placing the majority of our dogs with clients who have severe PoTS and associated conditions. PoTS is a condition where there is currently no available warning system for an impending collapse which then results in injury and often hospitalisation in many circumstances. Many of these clients have an associated condition called Ehlers Danlos Syndrome which makes their joints extremely weak and vulnerable to dislocation. During a PoTS episode, the client loses consciousness for a brief period, and if not already sitting or lying down, will fall to the floor, causing frequent and debilitating injuries such as dislocated shoulder, hip and knee.

ACHIEVEMENTS AND PERFORMANCE

Bio Detection Research

As a result of the pandemic, we had to put several of our bio-detection projects on hold and make the decision to permanently close others to focus resources where we can have the biggest impact. We are very pleased to report that during the period described in this report all projects paused due to the pandemic have now resumed. We published our joint publication with Prostate Cancer Foundation (PCF), MIT and John Hopkins University this year on the feasibility of improved diagnostics of prostate cancer based on the VOC signature identified by dogs. The Charity has continued to work very closely with our collaborative partners which has further aided the acceleration of the development of the bio sensor for prostate cancer.

In a new and exciting collaboration with the world-famous Massachusetts Institute of Technology (MIT), we are working with a quantum physicist to develop advanced technologies which will bring the power of the dog's nose converted into handheld bio-electronic noses. This is truly ground-breaking.



Dr Andreas Mershin, research scientist at the MIT Center for Bits and Atoms in Cambridge, Massachusetts was inspired by our study showing dogs could sniff out cancer and plans to use their olfactory ability to develop an easy-to-use electronic nose that can be brought into the home... and into our pockets.

Dr Mershin has recruited cancer detection dogs to teach his prototype device, which uses the latest artificial intelligence (AI) technology, to recognise the odour of prostate cancer.

The device, no bigger than a mobile phone, has been developed to the point where its sensitivity matches the power of a dog's nose – it too can detect parts per trillion – but it is unable to replicate the dogs' powers of cognition, which allows them to spot a 'cancer 'smell even though no two humans' cancer smells exactly alike.

Harnessing new AI technology, the machine will 'learn' to detect this 'cancer smell 'rather than rely on being programmed with every possible molecular combination.

Dr Mershin explained: *"When it comes to the earliest, least invasive, most precise cancer detection, the ability of the trained canine far surpasses our best analytical laboratory tests.*

Dogs trained on urine samples from bladder cancer patients may also detect prostate, skin and breast cancers. As far as we know, these four cancers share no common volatile molecular signature and yet the dogs can generalise a 'cancery scent character' without molecular analytics.

How do the dogs do this, and can we train machine scent detectors to do same or better than dogs?

These are the questions we will be addressing during our collaboration."

Professor Karol Sikora, world respected oncologist and campaigner for better universal cancer treatment said

"This device could knock cancer off the top killer diseases list."

This project is a fantastic example of how humans and dogs can work together to save lives. The expertise developed during this collaboration will result in a team of canine and electronic experts that could produce bio-electronic noses for all the diseases that currently require increasingly vital role in our work of the dog's nose into every doctor's consulting room.

COVID-19

In light of the global COVID-19 emergency we quickly refocused our research work in 2020/21 and 2021/22 to investigate the potential for a rapid canine screening for a non-invasive indication of individuals infected with the COVID-19 virus. This was a charity first for the detection of a virus and we have been able to take the learnings from this forward for application to other diseases in the future. This research also brought welcome heightened awareness, visibility, and profile of our work which resulted in the Charity gratefully receiving donations and funding towards our COVID-19 project at a time when general fundraising was extremely challenging.

Working with our research partners at the London School of Hygiene and Tropical Medicine and Durham University, Phase 1 of our study published in May 2021 (on collected samples) produced excellent results, with the dogs achieving up to 95% accuracy in the detection of the odour of the virus.

COVID-19 phase 1 double blind testing results

	Sensitivity	Specificity
Asher	90.9%	84.8%
Kyp	88.5%	76.4%
Lexi	90.8%	85.3%
Marlow	82.1%	90.1%
Millie	85.5%	82.6%
Tala	94.3%	92.0%

We faced challenges with the constantly changing COVID-19 diagnostic landscape and the UK Government's decision on whether the influence of the successful vaccination programme meant the UK needed a more accurate virus screen as well as the Lateral Flow and PCR testing already in place.

Following the proof-of-concept study indicating that dogs could be trained to detect the odour of COVID -19 from collected odour samples, work continued in transferring the work training our COVID-19 detection dogs to detect on people, making them the first team of passive search dogs with the potential to screen 100's of individuals as they queue or move in public spaces.

When our Phase 1 results were released, the UK Government's policy had changed, and they unfortunately declined to provide further funding for Phase 2 of our project where our dogs were trained to screen individuals. This lack of funding meant that the study was delayed in moving on to Phase 3 where our dogs could be deployed into the field to help fight against the pandemic. In the absence of external funding, early in 2021 the Board of the Charity took the decision to use part of its own reserves in 2021/22 and 2022/23 to seek to complete Phase 3 on

the grounds that doing so will provide high-quality data on the ability and accuracy of our dogs in passive detection of COVID-19 which will inform the potential for detection dogs to be effectively deployed in future.

The COVID-19 Detection dog study has now reached its final stage of validation. Testing for Phase 3 opened in July 2022, where 165 participants were recruited and screened by a team of four dogs trained during Phase 2 of the study to detect the odours associated with COVID-19 through passive search. Participants for the study were recruited from members of the public and searched under double-blind conditions, where neither the handler or data collector where aware of the participant's positive or negative status. As part of the study, and to validate the dogs' decision, each participant was asked to complete a PCR and LFT test to generate directly comparable data on sensitivity and specificity across the testing methods.

Testing for Phase 3 was then put on hold in August 2022 due to low recruitment uptake and low recorded prevalence of Covid-19 during the Summer. The study team have been closely monitoring case numbers moving into Winter 2022/23, where testing is planned to resume in order to meet our target of up to 200 positive and up to 200 negative participants. These targets are driven by statistical models to meet the required levels of confidence to support our high standards of research evidence.

The changing landscape of COVID-19, the changes in Government policy and the many mutations of the virus itself, together with the welcome success of the UK vaccination programme, has meant that large scale deployment of our dogs in places such as airports has not occurred. However, we continue to investigate and deploy our dogs in 'niche' environments where they can have the greatest impact. Importantly, the application and success of this people-screening model of disease, passive searching, has given us invaluable knowledge. This will enable us to be more agile in the case of any future pandemic and to plan for other very high impact opportunities for passive search models for other diseases and bacteria such as E-coli. We must ensure the background work is completed so that dogs can be deployed to assist in future without delay.

There is huge potential ahead to show the true potential and impact of Medical Detection Dogs for the saving of human life. Our work continues to break new ground and provide innovative alternatives to traditional diagnostics. In some areas such as prostate cancer we are delighted to report that the work of the dogs and the Charity is nearly done but there remain many more systems that can be accelerated with the dogs' input.

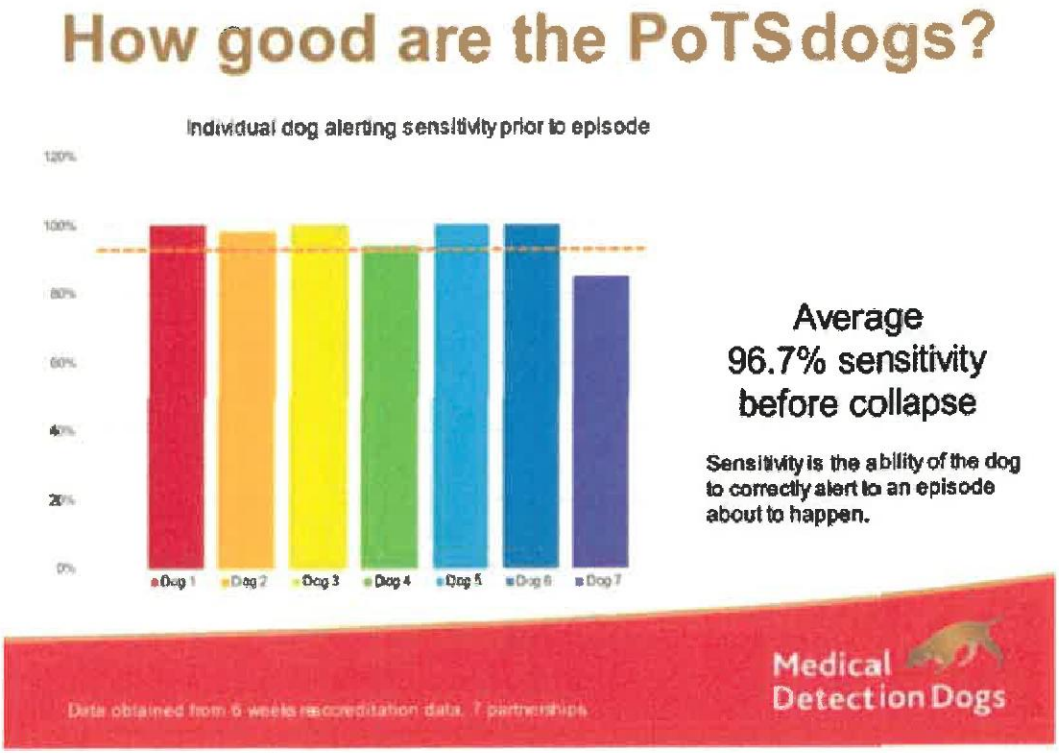


Report of the Trustees for the year ended 31st March 2022

Medical Alert Assistance Dogs

We continued to train and place medical alert assistance dogs during the pandemic, but activities were particularly affected as our potential clients are medically vulnerable and all existing and potential partnerships required face to face training and visits which, due to the restrictions and limitations at the height of the pandemic, had to be placed on hold or done virtually. We have therefore worked hard during this period to increase the number of our partnerships but despite this we have a growing waiting list.

Our research has shown that before a PoTS client received their medical alert assistance dog, they were experiencing an episode which resulted in a significant injury on average once every six episodes. Following the placement of a medical alert assistance dog, who can provide a few minutes' warning to allow the client to sit or lie down before they collapse and lose consciousness, they experienced an episode resulting in injury once every 151 episodes. This is an 87% reduction in significant injury that has not only a major positive impact on the person concerned and their families but will also reduce costs to the NHS.



More recently as the impact on society of the COVID-19 epidemic has waned we have been able to return to more normal ways of working and to look to increase the number of assistance dogs we place. In line with our updated strategy our first goal is to invest in this service to restore the number of dogs placed to pre-pandemic levels. Longer term we are exploring ways by which we can increase the numbers of dogs we place, where they make most difference and with more national reach. To help us inform these decisions, with the generous support of the People's Postcode Lottery we have appointed consultants to provide us with an independent assessment of the impact of our assistance dogs.

Report of the Trustees for the year ended 31st March 2022

The training of a medical detection dog requires time, specialised input and regular assessment. The diagram below depicts the journey from selection to accreditation.



Report of the Trustees for the year ended 31st March 2022

Medical Detection Dogs

Patron: Her Majesty The Queen Consort

We're proud to report that in 21/22

613 the number of people who sponsored a puppy



6 the number of diseases our Bio Detection Dogs were trained to detect



10 the number of different breeds working as Bio Detection Dogs



8% the increase in volunteer numbers



29% the increase in the number of talks given by volunteer speakers

176 the number of people who attended monthly webinars

8364 the number of samples collected for our COVID-19 project

Medical Detection Dogs

Patron: Her Majesty The Queen Consort

Medical Alert Assistance Dogs

Making perfect scents

March 21-22

78
the number of active partnerships



181 **the number of life-saving dogs placed with clients since the charity began**

24 vs 3

the average number of injuries per PoTS client, each month, before having their Medical Alert Assistance Dog compared to with their dog

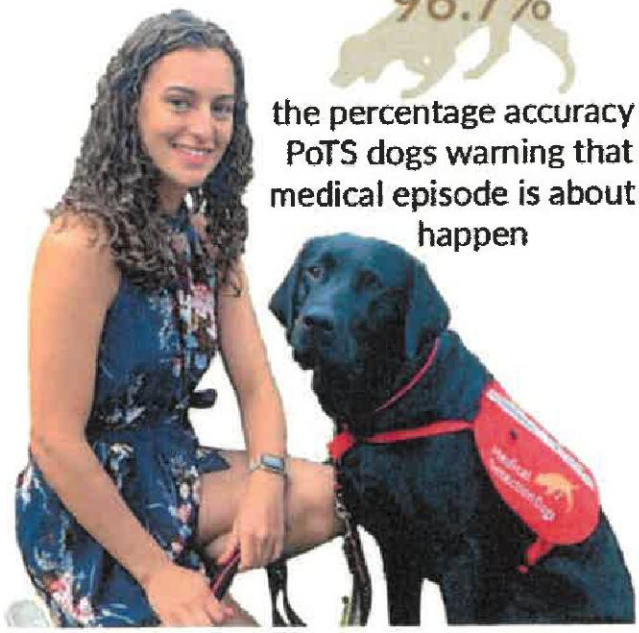
£22,896

the amount saved for the NHS per PoTS client per year due to their MAAD dog



96.7%

the percentage accuracy of PoTS dogs warning that a medical episode is about to happen



14

the number of health conditions MAAD dogs have been trained to detect



12

dogs placed

Report of the Trustees for the year ended 31st March 2022

The Trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31st March 2022. The Trustees have adopted the provisions of 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 (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

The reference and administrative details of the Charity can be found on page 47 of the report and accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company was incorporated on 15th October 2007 and commenced charitable activities immediately. It obtained registration with the Charity Commission on 17 June 2008

Governing Document

The Charity is controlled by its governing document, the amended Memorandum and Articles of Association dated 11 October 2013. It is a company limited by guarantee as defined by the Companies Act 2006.

Related Parties

The Charity has two wholly owned subsidiaries:

MDD Enterprises Limited
08709010 (England and Wales) incorporated 27 September 2013
(Dormant during the years ended 31/03/2020, 31/03/2021 and 31/03/2022)

Canine Diagnostic Innovations Limited
12646135 (England and Wales) incorporated 4th June 2020
(Dormant since inception)

The Charity also has significant control (75%) in:

Millfield Greenway Business Park Management Limited
06312801 (England and Wales) incorporated 13 July 2007

The Charity owns and manages certain common areas of the Millfield Greenway Business Park site, including the maintenance of the onsite septic tank. The company does not operate its own banking accounts and expenditure on its behalf is handled by Medical Detection Dogs, with the proportion of net costs not attributable to the Charity recharged to the minority shareholder. Any potential liabilities of Millfield Greenway Business Park Management Ltd are covered by appropriate insurance.

The accounts report on the Charity only and do not consolidate the subsidiaries noted above on the basis of immateriality.

Structure and Management

The Charity is divided into two arms:

1) Bio Detection Disease Research and 2) Medical Alert Assistance Dogs.

Details of the work done by these two arms are given in the objectives and activities section. The other three areas of charitable activity, dog training, education and awareness raising, and volunteer liaison are all carried out in support of, and to enable the delivery of the activities of those two arms.

All policy and strategic decisions are taken by the Trustees and day-to-day management decisions are taken by the Chief Executive and Chief Operating Officer, supported by the Senior Leadership Team. Sometimes ad hoc panels of Trustees are appointed to take specific decisions.

Report of the Trustees for the year ended 31st March 2022

Governance

As part of our strategy the Trustees are seeking to develop and improve further the governance of the Charity to meet the demands arising from growth and increasing organisational maturity. Some progress has been made during 2021/22 with the strengthening of the Board through appointing new trustees and updating key policies such as Safeguarding and Whistleblowing. The Trustees plan to make use of the Charity Code of Governance to inform future work.

Remuneration Policy for Senior Staff

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees. The regular review will take into account any general pay increase to staff, benchmarking of similar roles in similar charity organisations and pre-agreed performance criteria. Trustees do not receive any remuneration and give their time freely.

During the year the Charity commissioned an external specialist company to undertake a benchmarking review of all staff salaries. As a result, amendments were made to a number of staff salaries to bring them into line with market conditions.

Risk Management

The Charity's Trustees are responsible for identifying and assessing risks and opportunities for the organisation and deciding how best to deal with them. This includes assessing whether they are manageable and worth taking or where exposure is too great to justify commencing or continuing the activity.

They are supported in this by the Executive Team, principally the CEO and COO, who manage these risks on a day-to-day basis. The Charity operates a risk register, prepared in line with Charity Commission guidance, which it considers, reviews and updates at least annually at the Board.

The COVID-19 pandemic significantly changed the landscape of risk in the Charity in 2020/21 and most of 2021/22. Financial and operational uncertainties caused by the impact of the pandemic, within the wider UK economy and society and within the Charity, required the Board and Executive Team to adopt a much more agile and engaged approach to decision making and assessing risk. Through both years the Board therefore moved to supplement the formal quarterly Board meetings with approximately monthly meetings so that decisions could be taken more promptly as events unfolded.

Principal risks and uncertainties

The following are the principal risks and uncertainties that were considered to be present at the end of 2021/22 and at the time of this Trustees' Report, along with the key actions we plan to take or are taking to address these:

Risk	Actions
Insufficient income to operate sustainably	As the UK emerges from the immediate impact of the pandemic the fundraising environment is anticipated to be extremely challenging for all charities. The Charity has established prudent levels of reserves which will support it in the immediate future, but we are aware that the current fundraising environment is extremely challenging and that there are a number of areas where we need to invest to position the Charity to meet the next phase of its growth. As a result we are forecasting to need to draw significantly on these reserves in the next two to three years. We are looking to increase and diversify our income streams by enhancing and investing in our fundraising activities and looking to develop commercial opportunities which could help to finance our charitable work.

Report of the Trustees for the year ended 31st March 2022

Risk	Actions
COVID-19: Protecting the health and well-being of our staff, volunteers, clients, and dogs in line with Government guidance, whilst trying to continue to deliver our charitable activities	As required by Government guidance at times in the year, staff worked from home, where possible, and we continued to apply workplace safety precautions at the Centre to reflect the presence on site of some vulnerable clients and staff. Many of these restrictions have eased since the year end with this risk perceived to be diminishing. We monitor developments closely however and are prepared to revert to tighter controls should the situation demand it.
Failure to deliver the passive detection phase of our COVID work	The Charity believes that, despite COVID seemingly becoming a lesser threat to national health, there is considerable public benefit from our completing our research work on passive screening by dogs for COVID to the highest research standards. This will provide invaluable information to inform our ability to deploy to meet future pandemic threats. Deploying our dogs and handlers in passive screening has thrown up a number of operational issues affecting the way we work dogs in these situations. These have been addressed through changing our operating procedures, additional staff training and the use of expert interim staff. The remaining challenge is obtaining sufficient COVID positive and negative tested members of the public to meet the statistical analysis required. Challenges from ethical approvals, new variants and the much reduced levels of PCR testing to validate our test results have slowed progress considerably. We continue to explore ways of addressing this.
Maintaining strong and effective relationships with key stakeholders such as research partners and major donors	The Charity has a number of key relationships with key partners and donors which are essential to either fund our activities at the current level or to deliver collaborative projects such as COVID-19, prostate cancer detection or for possible commercial opportunities. We are investing in improving and enhancing our communications and relationships with these organisations and individuals to strengthen these links.



Risk	Actions
Insufficient senior or key staff due to loss of or inability to recruit or retain key personnel.	Insufficient senior or key staff due to loss of or inability to recruit or retain key personnel. Recruitment and retention is a major issue for all organisations at the moment. The cost of living crisis and shortage of available skilled personnel is a significant risk both for controlling costs and for maintaining the workforce needed to deliver. The Charity always seeks to spend as much as possible of our funds on our charitable goals, and therefore does not have a large management team. As a relatively young and growing charity we also need to invest in developing our support systems and infrastructure such as HR and IT to effectively meet the needs of the organisation as it stands today and as we grow. Consequently, we rely on a small number of key people, most notably the CEO, to drive the Charity forwards and to manage day-to-day activities. We are taking a number of steps to address this, although we recognise some of these actions may take some time so as not to undertake too much change at once, which could overload our capacity to cope. The difficult financial situation nationally for charities will also restrict our ability to raise funds to address some of these issues as quickly as we might like. We are looking at succession planning and how best we can ensure the Charity is not overly reliant on any one person. Given the specialised nature and scale of the Charity this represents a particular challenge which we are beginning to actively engage in to determine the best way forwards. Since the year end the Charity has successfully recruited a Head of Fundraising and a Head of Finance, which will help greatly in addressing some of this risk.
Insufficient volunteers to support our service delivery	Like most charities, we rely heavily on a volunteers in many areas of our activities, from fundraising to support in delivering our charitable activities. There is currently a national shortage of volunteers to foster dogs which is beginning to impact on the number of dogs we can train and deploy. We are exploring other models for our MAAD work which do not require the use of any fosterers, without impacting on our core principle that all our dogs should live in homes, not kennels. Greater use of clients' own dogs might help us in this regard. We are also exploring the establishment of regional hubs which could allow us to target new geographic areas for recruiting fosterers.

Related Party Transactions

With regard to related party transactions, a register of Trustees' interests is kept. Trustee meetings include a standing item for declaration of any interests which those attending may have in connection with a particular item to be discussed. In such cases where a potential conflict of interests arises for a particular member present, they will retire from the meeting whilst that discussion takes place. Similar arrangements exist for managing transactions with related parties of senior executives, whereby potential related parties are identified through annual declarations and the relevant executive takes no part in Charity decisions for those parties over recruitment, remuneration or performance.

Recruitment and Appointment of New Trustees

New Trustees may be appointed by the Charity at a general meeting or by the Board of Trustees. The Trustees regularly review the balance of skills, competencies and experience which are needed on the Board to ensure that the Charity continues to meet its aims and fulfil its charitable objects. The Board regularly reviews the range of skills and experience of the trustees and identifies any gaps to meet future needs.

Two long-serving trustees resigned from the main Board in June 2021 including the Chair. Clive Everest was appointed as Chair on 10 June 2021.

Following these resignations, the Trustees reviewed the balance of skills and experience they believed was needed to most effectively address the challenges they envisage in the coming years. As a result of this exercise, the Charity advertised nationally in the Summer of 2021 with a view to potentially appointing up to three new trustees, ideally bringing specialist knowledge of financial management and reporting, fundraising and research to the Board. In order to encourage a broad and diverse range of applicants, and in line with good governance, the Charity advertised the roles on both social media and in a national newspaper.

As a result of this campaign, three new trustees joined the Board during the year: Asvin Morjaria (appointed 4 December 2021, resigned 28 March 2022), Julia McKechnie-Burke (appointed 25 March 2022), and Siobhan Dennis (appointed 16 December 2021). Asvin Mojaria unfortunately resigned on 28 March 2022 on health grounds.

In the Summer of 2022 the Charity advertised nationally for up to three further trustees to meet our remaining skills and experience gaps: potentially an HR specialist, an Honorary Treasurer and a Medical Trustee: the latter as a successor to one of our Medical trustees who has served for over nine years and therefore plans to retire in line with Charity Commission best practice.

The policies and procedures for the induction and training of a new trustee are that, before appointment, the person is invited to meet with Trustees and senior staff and given an opportunity to become fully familiar with the Charity's work, staff etc. The potential trustee discusses the factors involved in becoming a trustee and is supplied with any documents requested. At the end of that process (if s/he confirms a willingness to serve) a decision concerning his/her appointment is made. The Declaration of Eligibility etc. are then completed before the appointment takes effect. The Charity ensures that the new Trustee has access to a copy of the Memorandum and Articles of Association and previous Reports and Accounts and that s/he has read Charity Commission guidance regarding the duties of trustees.

Fundraising

We are members of the Fundraising Regulator and take our responsibilities towards our donors very seriously. The Charity seeks to apply best practice to protect the personal data of its donors, never sells or swaps data and ensures that communication preferences can be changed at any time. The Charity manages its own activities in respect to raising funds and does not employ the services of external professional fundraisers. The Charity is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year the Charity received no formal complaints about its activities for raising funds.

Report of the Trustees for the year ended 31st March 2022

Volunteers

The Charity is supported by a large number of volunteers, who undertake a range of activities including fundraising, public engagement, socialising training and administrative tasks. We could not operate without their kind and generous assistance in many aspects of our work.

At the end of the year, the charity had 678 active volunteers (2021: 648).

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and believe that the highlights of the past year detailed in the section below demonstrate that the Charity's activities provide benefit to the public. It remains the case that in the most direct way the people who benefit are those who have been partnered with life-saving medical alert assistance dogs. We also consider that there is a significant wider public benefit from the impact our dogs have by enabling many of our clients to return to work or study, reducing the burden of constant worry on family members and improving the mental health of all concerned.

We also continue to believe that there is significant public benefit from the greater understanding of canine olfaction which has resulted from our research, and that the potential of early diagnosis of many fatal and nonfatal diseases has the potential to revolutionise disease detection globally.

FINANCIAL REVIEW

The Charity's charitable activities rely on grants from trusts and foundations, corporate donations, and donations from individual members of the public. Both general and donor-restricted funds are utilised for the Charity's objectives namely detection, recognition and diagnosis of disease and medical conditions; and the training and placing of medical assistance alert dogs with clients who suffer from life-limiting or life-threatening medical conditions.

The Charity's total income of £2,552,055 (2021: £2,951,584) includes legacies of £723,798 (2021: £169,012). The net surplus for the year amounted to £268,059 (2021: £1,044,000) after expenditure of £2,283,996 (2021: £1,907,584).

The Charity budgeted for a deficit year in 2022, but the final outturn achieved was a surplus position. This was due to a significant increase in income from legacies, including one very generous legacy of £315,000, notified late in the year. The cash from this legacy had not been received as at 31 March 2022, but is expected to be able to contribute to the Charity's activities in 2023.

At the end of the year, the Charity's net current assets amounted to £3,005,037 (2021: £2,754,556) of which £2,512,181 was held in cash and bank deposits (2021: 2,674,115).

Reserves Policy

Unrestricted funds are those funds that the Charity can use for any activity that meets its charitable objects. Freely available reserves are funds which are unrestricted and not invested in or committed to spend on operational assets. In this context free reserves therefore excludes the value of fixed assets in the accounts, capital commitments or obligations, and outstanding commitments on leased assets. The Trustees' policy is to maintain freely available reserves equivalent to between six and nine months' forecast total expenditure. The Trustees review the reserves held against our policy criteria periodically.

The Charity holds freely available reserves to mitigate for fluctuations in future income levels whilst at the same time committing to expenditure over the medium to longer term, to support the needs of its vulnerable clients in partnership with their medical alert assistance dogs, and to extend that service to potential clients.

At 31 March 2022 the Charity held freely available reserves of £2,390,056 equivalent to 13 months of budget expenditure for the forthcoming year (2021: £2,246,595 – 14 months). This level of reserves exceeds the target

range, but it is expected that free reserves will decrease significantly towards the target range by March 2023 as the Charity has budgeted for a deficit year in 2022/23.

Restricted funds are unexpended funds that have been donated to the Charity with specific conditions attached as to their use. At 31 March 2022 these funds totalled £594,746 (2021: £492,614).

FUTURE PLANS

This year has demonstrated the need to continue to grow our assistance dogs programme and also the significant potential of our research programmes to provide innovative canine diagnostic provision for the benefit of human health outcomes. For this to become a reality we need to continue to set strong foundations in all areas of the Charity including staffing, I.T., fundraising, research and volunteering to ensure we can deliver our life saving work whilst it is so needed following the aftermath of this pandemic.

Given the fundraising uncertainty engendered by the COVID-19 situation over 2020/21 and 2021/22 we exercised strict control over expenditure, ensuring that our long term financial was protected. We therefore worked with minimal teams, and this now requires investment to grow the teams and rebuild resource which will use a large amount of our financial reserves.

The pandemic has made an already difficult fundraising climate much more challenging and we are conscious of the risk that we will have to reduce our activities, particularly the provision of assistance dogs, due to the fall in income. However the increased need for our work on all areas means that, after years of prudent financial management and our reserves policy, we now need to invest in the future development of our work and key staff to ensure that the impact of our life saving work can continue to reach as many people as possible.

We know that the coronavirus restrictions will have a significant impact on our ability to raise funds for the foreseeable future and that our income will be adversely affected for some time. We therefore anticipate having to draw on reserves, which will in due course need to be restored. We will continue to invest in our fundraising team and to focus on engaging with our growing supporter network, many of whom have been very generous in response to our recent appeals for help. We are very grateful to the many individuals and charitable trusts who have shown their support for Medical Detection Dogs over the past year and are reliant on their continued support.

In the coming year we intend to focus on improving our organisational ability to respond quickly and effectively to new opportunities. Many of our systems were introduced when MDD was a very small organisation and we recognise that the organisational development work will require investment in a number of areas (IT infrastructure, HR support, fundraising capacity and staff development and retention, for example) in order to move MDD forward; we are firmly of the view that making these commitments now will enable MDD to grow substantially over the coming years. The investment is however expected to be primarily in staff rather than significant capital expenditure.

At the end of 2021/22 we began a project to investigate the potential commercial potential of our research; it is our hope that commercial possibilities will be identified, which we expect could provide long term and sustainable income streams for the benefit of the Charity. This work continued during 2022/23.

Report of the Trustees for the year ended 31st March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year 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, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently:
- observe the methods and principles in the Charity SORP 2019 (FRS102).
- make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

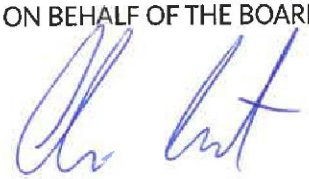
The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Clive Everest - Chairman of Trustees

21 December 2022

Independent auditor's report to the members and the trustees

Opinion

We have audited the financial statements of Medical Detection Dogs for the year ended 31 March 2022 which comprise statement of financial activities, balance sheet, cash flow statement 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).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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.

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

Independent auditor's report to the members and the trustees

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.

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 which includes the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' 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.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 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 exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 22, the trustees (who are also 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 to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

Independent auditor's report to the members and the trustees

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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.

Independent auditor's report to the members and the trustees

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 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, the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Claire Wills

Claire Wills (Senior Statutory Auditor)

for and on behalf of Saffery Champness LLP

Chartered Accountants

71 Queen Victoria Street

London

EC4V 4BE

Statutory Auditors

Date: 21 December 2022

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities for the year ended 31st March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,357,811	1,116,470	2,474,281	2,737,449
Other trading activities	4	63,663	-	63,663	63,650
Investment income	5	672	-	672	776
Government grants	5	13,439	-	13,439	149,709
Total		1,435,585	1,116,470	2,552,055	2,951,584
EXPENDITURE ON					
Raising funds	6	163,202	-	163,202	150,289
Charitable activities	7				
Dog training		146,691	274,121	420,812	394,830
Assistance dog placement and aftercare		561,455	249,296	810,751	685,744
Bio Detection research projects		225,349	309,782	535,131	365,523
Education and awareness		128,259	30,224	158,483	140,032
Volunteer liaison		68,417	127,200	195,617	171,166
Total		1,293,373	990,623	2,283,996	1,907,584
NET INCOME		142,212	125,847	268,059	1,044,000
Transfers between funds	18	23,715	(23,715)	-	-
Net movement in funds		165,927	102,132	268,059	1,044,000
RECONCILIATION OF FUNDS					
Total funds brought forward as previously reported		4,052,280	492,614	4,544,894	3,500,894
TOTAL FUNDS CARRIED FORWARD		4,218,207	594,746	4,812,953	4,544,894

Balance Sheet
At 31st March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	1,807,911	-	1,807,911	1,790,333
Investments	13	5	-	5	5
		1,807,916	-	1,807,916	1,790,338
CURRENT ASSETS					
Stocks	14	10,648	-	10,648	7,307
Debtors	15	220,504	507,842	728,346	217,320
Cash at bank and in hand		2,425,277	86,904	2,512,181	2,674,115
		2,656,429	594,746	3,251,175	2,898,742
CREDITORS					
Amounts falling due within one year	16	(246,138)	-	(246,138)	(144,186)
NET CURRENT ASSETS		2,410,291	594,746	3,005,037	2,754,556
TOTAL ASSETS LESS CURRENT LIABILITIES		4,218,207	594,746	4,812,953	4,544,894
NET ASSETS		4,218,207	594,746	4,812,953	4,544,894
FUNDS					
Unrestricted funds	18			4,218,207	4,052,280
Restricted funds	18			594,746	492,614
TOTAL FUNDS				4,812,953	4,544,894

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2022 and were signed on its behalf by:

C M L Everest - Chair

Dr Siobhan Dennis - Trustee

Cash Flow Statement for the year ended 31st March 2022

	Notes	2022 £	2021 £
Net cash (used in) provided by operating activities	A	(35,371)	1,639,208
Cash flows from investing activities:			
Purchase of tangible fixed assets		(127,235)	(280,117)
Investment income		672	776
Net cash (used in) investing activities		(126,563)	(279,341)
Change in cash and cash equivalents in the reporting period		(161,934)	1,359,867
Cash and cash equivalents at the beginning of the reporting period		2,674,115	1,314,248
Cash and cash equivalents at the end of the reporting period		2,512,181	2,674,115

Notes to the Cash Flow Statement for the year ended 31st March 2022

A. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	268,059	1,044,000
Adjustments for:		
Depreciation charges	109,657	94,790
Interest received	(672)	(776)
Revaluation of fixed assets	-	(5)
(Increase) / Decrease in stocks	(3,341)	2,268
(Increase) / Decrease in debtors	(511,026)	507,978
Increase / (Decrease) in creditors	101,952	(9,047)
Net cash (used in) provided by operating activities	(35,371)	1,639,208

B. RECONCILIATION OF NET DEBT

	As at 1/4/2021	Cashflow	As at 31/3/2022
Cash at bank and in hand	2,674,115	(161,934)	2,512,181
TOTAL	2,674,115	(161,934)	2,512,181

Notes to the Financial Statements for the year ended 31st March 2022

1. CHARITY INFORMATION

Medical Detection Dogs is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Millfield, Greenway Business Park, Winslow Road, Great Horwood, Milton Keynes, MK17 0NP. The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts have been rounded to the nearest £.
The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44,11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Going Concern

The Trustees have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees are of the opinion that the Charity has adequate resources to continue to operate for the foreseeable future, being not less than one year from the date of approval of these financial statements. For this reason, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Preparation of consolidated financial statements

The financial statements contain information about Medical Detection Dogs as an individual charity and do not contain consolidated financial information as the parent of a group. The Charity's subsidiaries have net assets amounting to £138, have never traded and have therefore been excluded from consolidation on the grounds of immateriality in accordance with Section 405(2) of the Companies Act 2006.

Critical accounting judgements and key sources of estimation uncertainty

Judgement has been applied in recognising income from legacies gifted to the Charity. Legacies are recognised when their value is known with reasonable certainty and receipt is probable, which is determined from a review of a number of criteria including grant of probate, sufficiency of assets and the existence of any conditions to be met.

2. ACCOUNTING POLICIES - continued

Income

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

Donations

Cash donations are brought into the financial statements when the asset is deposited into the bank. The gift aid tax which is claimable on these donations is recognised upon receipt of the donation.

Gifts in kind donated are included at the valuation at the time of the gift.

Legacies

Incoming resources are included gross in the Statement of Financial Activities when the Charity is entitled to the income at the date of probate (having considered factors such as legal challenges, the sufficiency of assets belonging to the estate and the existence of any conditions to be met under the terms of the will), provided that sufficient information has been received to value the Charity's entitlement. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted and they can be valued with reasonable certainty.

Volunteers

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not however recognised in the accounts, on the basis that the financial value of their support cannot be reliably ascertained.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated to the Charity's principal charitable activities, according to the relative office space taken up by each activity. Charitable activities are categorised under the five headings of: dog training, assistance dog placement and aftercare, bio detection research, education and awareness and volunteer liaison.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- Straight line over 3 years
Motor vehicles	- Straight line over 3 years

The Charity has a policy of not capitalising any item that costs less than £1,000.

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31st March 2022

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and grants	1,750,483	2,568,437
Legacies	723,798	169,012
	2,474,281	2,737,449

Income from donations includes donated dog food, dogs and equipment. The value of these donations to the Charity is estimated at £74,888 (2021 - £33,695) and is recognised within incoming resources as a donation and an equivalent charge is included in charitable activities.

The largest single grant received for the COVID-19 detection project (£207,842) came from the UK Government as the Charity's allocated share of one-off government funding made to the joint COVID-19 research project between LSHTM, the Charity and Durham University. (2021 - £217,888)

As at the 31 March 2022, the Charity was not aware of any entitlements to legacies (which did not fully meet the recognition criteria) other than that reported in the above figures. As at 31 March 2021, the Charity had been aware that it was a beneficiary of one legacy (estimated to be £115,000) but which did not yet meet the recognition criteria as the date of probate was after 31st March 2021.

The value of restricted legacies for 2022 is £300,000 (2021: nil).

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	37,304	41,612
Christmas card and merchandise sales	19,859	17,038
Consultancy	6,500	5,000
	63,663	63,650

5. OTHER INCOME

	2022	2021
Investment Income	£	£
Deposit account interest	672	776
Government Grants	£	£
UK Government: Job retention scheme grants	13,439	149,709

The government's Job Retention Scheme ended during the financial year on 30 September 2021. During the period where the scheme was active, the Charity utilised the scheme to place a small number of staff on furlough at reduced pay. It received payments totalling £13,439 under the scheme, included as part of total income (2021: ££149,709). During 2021/22 The highest number of employees on furlough in any one month was 6 (2021: 29), with a monthly average between 1 April and 30 September of 5 people (average for full year 2021: 14 people).

Notes to the Financial Statements for the year ended 31st March 2022

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Wages	124,254	112,831
Event costs	6,648	1,600
Travel	1,030	129
Online giving admin fees	9,318	15,764
Printing	1,386	2,724
Equipment under £1,000	1,642	2,138
Direct overheads – Deprecation Freehold Property	5,700	5,692
	149,978	140,878

Other trading activities

	2022	2021
	£	£
Purchases of goods for resale	13,224	9,411
Aggregate amounts	163,202	150,289

7. CHARITABLE ACTIVITIES COSTS

Current year	Direct Costs	Support costs	2022 Total	2021 Total
	£	£	£	£
Dog training	281,584	139,228	420,812	394,830
Assistance dog placement	582,924	227,826	810,751	685,744
Bio Detection research	395,903	139,228	535,131	365,523
Education and awareness	101,527	56,956	158,483	140,032
Volunteer liaison	126,004	69,614	195,617	171,166
Total	1,487,942	632,852	2,120,794	1,757,295

Comparative year	Direct Costs	Support costs	2021 Total
	£	£	£
Dog training	281,073	113,757	394,830
Assistance dog placement	499,598	186,146	685,744
Bio Detection research	251,766	113,757	365,523
Education and awareness	93,495	46,537	140,032
Volunteer liaison	114,288	56,878	171,166
Total	1,240,220	517,075	1,757,295

Support costs are allocated to activities according to relative office space taken up by each activity.

Notes to the Financial Statements for the year ended 31st March 2022

8. SUPPORT COSTS

Current year	Management	Finance	Governance	2022 Total	2021 Total
	£	£	£	£	£
Dog training	135,435	441	3,352	139,228	113,757
Assistance dog placement	221,620	721	5,485	227,826	186,146
Bio Detection research	135,435	441	3,352	139,228	113,757
Education and awareness	55,405	180	1,371	56,956	46,537
Volunteer liaison	67,718	220	1,676	69,614	56,878
Total	615,613	2,003	15,236	632,852	517,075

Comparative year	Management	Finance	Governance	2021 Total
	£	£	£	£
Dog training	109,753	486	3,518	113,757
Assistance dog placement	179,596	795	5,755	186,146
Bio Detection research	109,753	486	3,518	113,757
Education and awareness	44,899	199	1,439	46,537
Volunteer liaison	54,876	243	1,759	56,878
Total	408,877	2,209	15,989	517,075

8. SUPPORT COSTS (continued)

Support costs include the following governance costs:

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2022 Total
	£	£	£	£	£	£
Auditors' remuneration - Audit	3,306	5,411	3,307	1,353	1,653	15,030
DBS checks	38	62	37	15	19	171
Board meeting costs	8	12	8	3	4	35
Total	3,352	5,485	3,352	1,371	1,676	15,236

2021

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2021 Total
	£	£	£	£	£	£
Auditors' remuneration - Audit	3,300	5,400	3,300	1,350	1,650	15,000
DBS checks	218	355	218	89	109	989
Total	3,518	5,755	3,518	1,439	1,759	15,989

Notes to the Financial Statements for the year ended 31st March 2022

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	15,030	15,000
Depreciation - owned assets	109,657	94,790
Operating lease charges	7,736	7,207

Deprecation was directly allocated to activities as follows:

	2022	2021
	£	£
Raising donations and legacies	5,700	5,692
Dog training	15,269	13,836
Assistance dog placement and aftercare	15,268	13,836
Education and awareness	1,900	1,897
Volunteer liaison	1,900	1,897
Management	69,620	57,632
	109,657	94,790

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,334,447	1,208,704
Social security costs	110,646	91,442
Pension costs	48,187	44,150
	1,493,280	1,344,296

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 44 (2021 - 43). Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred. Included in wages and salaries is an amount of £nil relating to redundancy payments (2021 – £2,908).

The average monthly number of employees during the year was as follows:

	2022	2021
Raising funds	4	4
Dog training	9	10
Assistance dog placement and aftercare	13	13
Bio Detection research projects	11	9
Education and awareness	2	3
Volunteer liaison	4	4
Executive	4	3
Facilities	2	3
Finance	4	4
Human resources	2	2
	55	55

The Key Management Personnel of the Charity are the Chief Executive Officer (CEO) and the Chief Operating Officer (COO). They received total remuneration including pension contributions, Employers' National Insurance contributions and benefits in kind of £197,290 (2021: £184,013).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£80,001 - £90,000	1	1
£60,000 - £70,000	1	1

Notes to the Financial Statements for the year ended 31st March 2022

12. FIXED ASSETS

	Tangible Fixed Assets			
	Freehold property	Fixtures and fittings	Motor vehicles	**Total**
COST				
At 1st April 2021	1,895,355	250,797	57,223	2,203,375
Additions	4,752	106,473	16,010	127,235
Disposals	-	-	-	-
At 31st March 2022	1,900,107	357,270	73,233	2,330,610
DEPRECIATION				
At 1st April 2021	173,716	184,503	54,823	413,042
Charge for the year	38,002	63,919	7,736	109,657
Disposals	-	-	-	-
At 31st March 2022	211,718	248,422	62,559	522,699
NET BOOK VALUE				
At 31st March 2022	1,688,389	108,848	10,674	1,807,911
At 31st March 2021	1,721,639	66,294	2,400	1,790,333

Included in the additions to fixtures and fittings for the year, was an amount of £23,715 (2021 - £37,536) representing the cost of adaptations to the Bio Lab facility specifically in connection with the Coronavirus detection research programme. This expenditure was funded out of grants made specifically for COVID-19 detection as referred to in note 18.

13. INVESTMENTS

Name	Company registration number [1] (England and Wales)	Nature of business	Class of shares	% held directly	Result for the year	Capital and reserves
MDD Enterprises Limited [2]	08709010	Dormant	Ordinary	100%	-	£1 (2021: £1)
Millfield Greenway Business Park Management Limited [2]	06312801	Property management	Ordinary	75%	Year ended 31 July 2021: £Nil (2020: £Nil)	Year ended 31 July 2022: £136 (2021: £136)
Canine Diagnostic Innovations Limited [3]	12646135	Dormant	Ordinary	100%	-	£1 (2021: £1)

[1] The registered office for all of the above companies is:
Unit 3, Millfield, Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP

[2] The holdings in MDD Enterprises Limited and Millfield Greenway Business Park Management Limited are historic holdings which are now shown separately on the balance sheet. The cost of the investment in Millfield Greenway Business Park Management is £3.

[3] The holding in Canine Diagnostic Innovations Limited was acquired during the prior year.

Notes to the Financial Statements for the year ended 31st March 2022

14. STOCKS

	2022	2021
	£	£
Stocks	10,648	7,307

15. DEBTORS

	2022	2021
	£	£
Amounts falling due within one year:		
Legacy debtors	377,500	86,312
Insurance recovery – buildings damage	-	7,387
Prepayments and accrued income	232,670	24,663
Other debtors	118,176	98,958
	728,346	217,320

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	172,520	57,003
Social security and other taxes	28,837	23,219
Accruals and deferred income	44,776	63,959
Current accounts with subsidiaries	5	5
	246,138	144,186

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	12,833	8,851
Between one and five years	7,402	6,496
	20,235	15,347

Notes to the Financial Statements for the year ended 31st March 2022

18. MOVEMENT IN FUNDS

Current year	At 1/4/21	Income	Expenditure	Transfers between funds	At 31/3/22
	£	£	£	£	£
Unrestricted funds					
General fund	4,052,280	1,435,585	(1,293,373)	23,715	4,218,207
Restricted funds					
Cancer studies	8,308	-	-	-	8,308
Name a puppy	3,070	-	-	-	3,070
Medical alert assistance dogs	184,531	373,550	(105,350)	-	452,731
Bio Detection (COVID-19)	47,092	232,251	(279,343)	-	-
Equipment	10,472	5,080	-	(9,915)	5,637
Bio Lab refurbishment	14,140	150	(490)	(13,800)	-
Regional development	225,001	475,000	(575,001)	-	125,000
Bio Detection Dog sponsorship	-	30,439	(30,439)	-	-
	492,614	1,116,470	(990,623)	(23,715)	594,746
TOTAL FUNDS	**4,544,894**	**2,552,055**	**(2,283,996)**	**-**	**4,812,953**

The transfer from the Equipment Fund and the Bio Lab refurbishment fund relates to the expenditure on these funds which was capitalised during the year.

Comparative year	At 1/4/20	Income	Expenditure	Transfers between funds	At 31/3/21
	£	£	£	£	£
Unrestricted funds					
General fund	3,199,084	1,622,299	(806,639)	37,536	4,052,280
Restricted funds					
Cancer studies	12,753	1,500	(5,945)	-	8,308
Name a puppy	3,070	-	-	-	3,070
Medical alert assistance dogs	79,031	268,438	(162,938)	-	184,531
Bio Detection (COVID-19)	-	727,007	(642,379)	(37,536)	47,092
Equipment	5,656	7,000	(2,184)	-	10,472
Bio Lab refurbishment	13,800	340	-	-	14,140
Regional development	187,500	325,000	(287,499)	-	225,001
	301,810	1,329,285	(1,100,945)	(37,536)	492,614
TOTAL FUNDS	**3,500,894**	**2,951,584**	**(1,907,584)**	**-**	**4,544,894**

The transfer to the General Fund from the Bio Detection Fund of £37,536 represents the cost of adaptations to the Bio Lab facility specifically in connection with the Coronavirus detection research programme. This amount was also capitalised under fixtures and fittings as referred to in note 13.

18. MOVEMENT IN FUNDS – continued

The Cancer Studies Fund is restricted to expenditure relating to cancer research.

The Name a Puppy Fund is restricted to expenditure relating to the training of named medical alert assistance dogs or cancer research dogs.

The Medical Alert Assistance Dog Fund is restricted to expenditure on training and placement of medical alert assistance dogs in specific circumstances. Funds being carried forward for Medical alert assistance dogs includes one large legacy of over £300,000 which was not received during 2021/22. Expenditure against this individual legacy is expected to begin in 2022/23, but is likely to continue beyond 2022/23.

The Bio Detection Fund receives donations specifically to fund new work on the detection of human diseases and other life-limiting medical conditions. During the year, all receipts and expenditure in this fund related to the canine detection of the Coronavirus in humans.

The Equipment Fund receives donations for and meets the cost of specific items of equipment, highlighted in fundraising campaigns.

The Bio Lab Refurbishment Fund will be put towards the cost of a planned refurbishment to the Bio Research Labs adjacent to the Training Centre. Plans for this capital project were delayed as a result of activities being focussed on COVID-19 detection but recommenced in 2021/22.

The Regional Development Fund includes funding received from the Peoples Postcode Lottery. The charity is working to establish regional hubs to enable a local presence to be held in localities around the UK. This work began in 2021/22 and will continue into 2022/23.

The Bio Detection Dog Sponsorship Fund is restricted to expenditure on the training costs of Bio Detection Dogs.

19. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	-	-

20. RELATED PARTY DISCLOSURES

The aggregate amount of donations received by the Charity from Trustees, or their close relatives or related parties amounted to £nil (2021 - £1,244).

Millfield Greenway Business Park Management Ltd is 75% owned by the Charity. It manages certain common areas and shared works of the Millfield Greenway Business Park site. The company has minimal activity and a very low level of net assets.

21. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £10 by guarantee.

Notes to the Financial Statements for the year ended 31st March 2022

22. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (FY21)

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,408,164	1,329,285	2,737,449
Other trading activities	63,650	-	63,650
Investment income	776	-	776
Government Grants	149,709	-	149,709
Total	1,622,299	1,329,285	2,951,584
EXPENDITURE ON			
Raising funds	141,398	8,891	150,289
Charitable activities			
Dog training	67,191	327,639	394,830
Assistance dog placement and aftercare	383,005	302,739	685,744
Bio Detection research projects	57,346	308,177	365,523
Education and awareness	55,820	84,212	140,032
Volunteer liaison	101,879	69,287	171,166
Total	806,639	1,100,945	1,907,584
NET INCOME	815,660	228,340	1,044,000
Transfers between funds	37,536	(37,536)	-
Net movement in funds	853,196	190,804	1,044,000
RECONCILIATION OF FUNDS			
Total funds brought forward	3,199,084	301,810	3,500,894
TOTAL FUNDS CARRIED FORWARD	4,052,280	492,614	4,544,894

Notes to the Financial Statements for the year ended 31st March 2022

23. COMPARATIVES FOR THE BALANCE SHEET (FY21)

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
FIXED ASSETS			
Tangible assets	1,790,333	-	1,790,333
Investments	5	-	5
	1,790,338	-	1,790,338
CURRENT ASSETS			
Stocks	7,307	-	7,307
Debtors	217,320	-	217,320
Cash at bank and in hand	2,181,501	492,614	2,674,115
	2,406,128	492,614	2,898,742
CREDITORS			
Amounts falling due within one year	(144,186)	-	(144,186)
NET CURRENT ASSETS	2,261,942	492,614	2,754,556
TOTAL ASSETS LESS CURRENT LIABILITIES	4,052,280	492,614	4,544,894
NET ASSETS	**4,052,280**	492,614	4,544,894
FUNDS			
Unrestricted funds			4,052,280
Restricted funds			492,614
TOTAL FUNDS			4,454,894

Reference and Administrative details for the year ended 31st March 2022

Registered Company number
6399500 (England and Wales)

Registered Charity numbers
1124533 (England and Wales)
SC044434 (Scotland)

Principal and Registered office
Unit 3, Millfield
Greenway Business Park
Winslow Road
Great Horwood
Milton Keynes, MK17 0NP

Trustees serving during the year and up to the date of signing of these accounts

The Hon. Lady Duncan Smith	(Chair resigned June 2021)
Clive Everest MA, FCA	(Chair appointed June 2021)
Dr Victoria Hordern BSc, MBBS, MD, FRCP	
Andrew Keegan ACMA, CGMA	(resigned June 2021)
Dr Alan Makepeace BSc, MBBS, FRCR, FRCS(Eng), FRCS(Edin)	
Paul Steckler BSc (Hons)	
Asvin Morjaria BAcc (Hons), FCA	(appointed December 2021, resigned March 2022)
Dr Siobhan Dennis MBiol, PhD	(appointed January 2022)
Julia Mckechnie-Burke MA (Oxon), MBA, MinstF	(appointed March 2022)

Chief Executive and Chief Scientific Officer
Dr Claire Guest BSc (Hons), MSc HonDSc, DHP, BCAh, FRSA

Chief Operating Officer and Company Secretary

Andrew Whitby-Collins BA (Hons), FRSA	(resigned July 2021)
Mark Rawden MBA, B.Sc (Hons), FRSA	(appointed August 2021)

Independent Auditor
Saffery Champness LLP
71 Queen Victoria Street
London EC4V 4BE

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Nationwide Building Society
Nationwide House,
Pipers Way,
Swindon SN38 1NW

HSBC Bank plc
22 West Street
Dunstable
Bedfordshire
LU6 1SY

Barclays Bank (from May 2021)
22-24 Upper Marlborough Road
St Albans
Hertfordshire AL1 3AL

Medical Detection Dogs

3 Millfield, Greenway Business Park, Winslow Road,
Great Horwood, Milton Keynes, MK17 0NP

operations@medicaldetectiondogs.org.uk
www.medicaldetectiondogs.org.uk | 01296 655888

Registered Charity in England and Wales No. 1124533 and in Scotland No. SC044434

Assistance Dogs INTERNATIONAL EUROPE (ADEu)

Assistance Dogs INTERNATIONAL

Registered with FUNDRAISING REGULATOR

MEDICAL DETECTION DOGS

England & Wales - Charity number 1124533

Accounts

Medical Detection Dogs

Report of the Trustees and Financial Statements 2021



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Message from the Chairman, Clive Everest and the Chief Executive and Chief Scientific Officer, Claire Guest

The Charity's activities in the year under review have been dominated by the COVID-19 pandemic. The operational constraints of lockdowns and COVID-19 restrictions have impacted hugely on the way the Charity worked, our staff and volunteers, and on our donors.

We continued to train and place medical alert assistance dogs. However, our potential clients are medically vulnerable and all existing and potential partnerships required face to face training and visits which had to be placed on hold or done virtually and then reintroduced slowly in accordance with the UK Government and NHS guidelines.

The pandemic also significantly affected many of our collaborators, particularly the NHS Trusts with which we work on our Bio Detection research and made an already difficult fundraising climate even more challenging. As a result, we placed some of our bio-detection projects on hold and made the strategic choice to permanently close others in order to focus resources on where we can have the biggest future impact.

The Board also took the difficult decision to place some staff on furlough and to limit and control discretionary expenditure where possible to respond to the operational uncertainties and the real risk of significant future funding cuts.

Despite these considerable challenges, as the world leaders in medical detection dog training we believed that the Charity would best meet its vision of saving more lives by re-focusing our efforts to fight the pandemic and investigate the potential for a rapid canine screening for a non-invasive indication of individuals infected with the COVID-19 virus. This was a Charity first for the detection of a virus, but we were able to draw on all of our expertise in the detection of bacteria, cancers, and malaria to achieve this. Whilst we initially funded this work from the Charity's reserves, we are extremely grateful for the support of a number of organisations, including HM Government, who saw the potential value of our research and came forward to fund Phase 1 of our research.

Working with our research partners at the London School of Hygiene and Tropical Medicine and Durham University, Phase 1 of our study published in May 2021 produced excellent results, with the dogs achieving up to 95% accuracy in the detection of the odour of the virus. Phase 2 of our research project is underway, where our dogs are trained to screen individuals so they can be deployed into the field to help fight against the pandemic. Funding for this has proved difficult to obtain, but we remain convinced that completing this study is an important goal for the Charity and for public health in the UK and worldwide.

Despite the necessary focus on COVID-19 we have continued to work on the other areas where we believe the Charity can make a huge positive impact: we published our joint publication with the Prostate Cancer Foundation, the Massachusetts Institute of Technology and Johns Hopkins University in February 2021 on the detection of prostate cancer. We continue to work very closely with these collaborative partners to accelerate the development of a bio sensor for prostate cancer, which we hope may soon become a reality. Our medical alert assistance dogs partnered with people who have PoTS (Postural Tachycardia Syndrome) have also shown some outstanding results.

None of this could however have been achieved without the help of our donors, staff and volunteers who have stood by us through this difficult year. We are hugely grateful for your support.

We know that the COVID-19 pandemic will have a significant impact on our ability to raise funds for the foreseeable future. We therefore anticipate having to draw on our reserves in 2021/22 and beyond, which we have established prudently over prior years for just such an eventuality.

There is huge opportunity ahead to show the true potential and impact of Medical Detection Dogs for the saving of human life. Our work continues to break new ground and provide innovative alternatives to traditional diagnostics. Further investment, vision and support is needed in order to establish a base of preparedness for future bacteria or viral threats. We must ensure the background work for this is already complete and dogs can be deployed to assist without delay in any future crisis. For all of this to become a reality, we recognize we need to build strong foundations in all areas of the Charity to be fit for purpose as we grow, including staffing, IT, fundraising, research, and volunteering. This will be a key focus of work in the coming year.

We would also like to take this opportunity to thank two of the Charity's long-standing trustees who retired after the year end: the Chairman, the Hon Lady Betsy Duncan–Smith, and the Honorary Treasurer, Andy Keegan. They have each contributed greatly to the Charity's successes to date and we wish them well.





Clive Everest
Chairman of Trustees

Claire Guest
Chief Executive and Chief Scientific Officer

The Trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31st March 2021. The Trustees have adopted the provisions of 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 (FRS102) (effective January 2019)

REFERENCE AND ADMINISTRATIVE DETAILS

The reference and administrative details of the Charity can be found on page 47 of the report and accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company was incorporated on 15th October 2007 and commenced charitable activities immediately. It obtained registration with the Charity Commission on 17 June 2008

Governing Document

The Charity is controlled by its governing document, the amended Memorandum and Articles of Association dated 11 October 2013. It is a company limited by guarantee as defined by the Companies Act 2006.

Related Parties

The Charity has two wholly owned subsidiaries:

MDD Enterprises Limited
08709010 (England and Wales) incorporated 27 September 2013
(Dormant during the years ended 31/3/2020 and 31/3/2021)

Canine Diagnostic Innovations Limited
12646135 (England and Wales) incorporated 4th June 2020
(Dormant since inception)

The Charity also has significant control (75%) in:

Millfield Greenway Business Park Management Limited
06312801 (England and Wales) incorporated 13 July 2007

The Charity owns and manages certain common areas of the Millfield Greenway Business Park site, including the maintenance of the onsite septic tank. The company does not operate its own banking accounts and expenditure on its behalf is handled by Medical Detection Dogs, with the proportion of net costs not attributable to the Charity recharged to the minority shareholder. Any potential liabilities of Millfield Greenway Business Park Management Ltd are covered by appropriate insurance.

Structure and Management

The Charity is divided into two arms:

1) Bio Detection Disease Research and 2) Medical Alert Assistance Dogs.

Details of the work done by these two arms are given in the objectives and activities section. The other three areas of charitable activity, dog training, education and awareness raising, and volunteer liaison are all carried out in support of, and to enable the delivery of the activities of those two arms.

All policy decisions are taken by the Trustees and day-to-day management decisions are taken by the Chief Executive and Chief Operating Officer, supported by the Senior Leadership Team. Sometimes ad hoc panels of Trustees are appointed to take specific decisions.

Governance

The Trustees have commenced an exercise to develop and improve further the governance of the Charity to meet the demands arising from the Charity's growth and increasing organisational maturity. They are making use of the Charity Code of Governance to do so and have made progress in assessing their current compliance with this guidance.
In line with good governance practice the Trustees periodically review the provision of external audit services and put that out to tender during 2020/21. In August 2021 Saffery Champness were appointed as the Charity's external auditors commencing with the audit of these accounts.

Remuneration Policy for Senior Staff

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees. The regular review will take into account any general pay increase to staff, benchmarking of similar roles in similar charity organisations and pre-agreed performance criteria. Trustees do not receive any remuneration and give their time freely.

Risk Management

The Charity's Trustees are responsible for identifying and assessing risks and opportunities for the organisation and deciding how best to deal with them. This includes assessing whether they are manageable and worth taking or where exposure is too great to justify commencing or continuing the activity.

They are supported in this by the Executive Team, principally the CEO and COO, who manage these risks on a day-to-day basis.

In 2019/20 the Audit and Risk Committee was tasked by the Board to review and improve the processes the Charity undertakes to identify and assess risks, with a view to improving decision making around strategic risks, get greater assurance over risk mitigations and controls and enhance overall governance. This process commenced with the development of an updated and improved risk register, in line with Charity Commission guidance, in late 2019/20.

The COVID-19 pandemic which commenced at the beginning of the 2020/21 financial year significantly changed the landscape of risk in the Charity. Financial and operational uncertainties caused by the impact of the pandemic, both within the wider UK economy and society and within the Charity, required the Board and Executive Team to adopt a much more agile and engaged approach to decision making and assessing risk. As a result, the Trustees and Executive Team moved from the regular quarterly schedule of meetings around an established agenda to a more frequent and flexible series of meetings, whereby key issues and decisions were raised, proposed solutions were discussed and actions agreed. Whilst remaining conscious of the need to separate the oversight responsibility of the Trustees from executive roles, the Trustees necessarily became more involved in the activities and operations of the Charity to help steer it through the numerous challenges of the year, dominated by the pandemic. The activities previously delegated to the Audit and Risk Committee were also therefore directly undertaken by the Board during 2020/21.

During 2020/21 the principal risks driven by COVID-19 were related to:

· **Protecting the health and well-being of our staff, volunteers, clients, and dogs in line with Government guidance, whilst trying to continue to deliver our charitable activities.** This involved staff working from home where possible; the introduction of workplace safety precautions at the Centre; and a number of staff and volunteer activities being suspended or adapted until they could be safely resumed.

· **Financial sustainability.** At the beginning of the year there was considerable uncertainty over the Charity's future funding streams. COVID-19 impacts on the economy and on our donors and fundraisers, for an unknown future period, meant that the Trustees needed to seriously consider how best to protect the long-term sustainability

of the Charity. As a result, discretionary spend was reduced where possible and staff were placed on furlough where appropriate to reduce the Charity's expenditure.

Notwithstanding the threats to the Charity's financial position, the Trustees took the decision early in the year that the scale of the risk from COVID-19 to public health meant that the Charity should take urgent action to redeploy its bio detection resources and skills to determine as quickly as possible whether our dogs could detect COVID-19 and play a part in helping to manage the spread and impact of the virus.

The Charity's reserves, which had been managed prudently to provide a degree of protection from such unforeseen shocks, gave the Trustees adequate assurance at that time that the Charity could commence funding this vital activity even before other donors may come forward to help us achieve this.

In the event, the amazing response of donors from a number of sources for COVID-19 work specifically as well as for our other activities resulted in our income for 2020/21 exceeding our budget at £2,951,584. We and our beneficiaries are very grateful for this support. Our unrestricted reserves of £4,052,280 at 31 March 2021 mean that we are well placed to continue our COVID-19 work in 2021/22 and to resume our other vital work as this becomes possible and practical.

Principal risks and uncertainties

As well as the COVID-19 related risks above, the following are the principal risks and uncertainties that were considered to be present at the end of 2020/21 and at the time of this Trustees' Report, along with the key actions we plan to take or are taking to address these:

Risk	Actions
Insufficient income to operate sustainably	As the UK emerges from the immediate impact of the pandemic the fundraising environment is anticipated to be extremely challenging for all charities. The Charity has established prudent levels of reserves which will support it in the immediate future, but we are looking to increase and diversify our income streams by enhancing our fundraising activities and looking to develop commercial opportunities which could finance our charitable work.
Maintaining strong and effective relationships with key stakeholders such as research partners and major donors	The Charity has a number of key relationships with key partners and donors which are essential to either fund our activities at the current level or to deliver collaborative projects such as COVID-19 or prostate cancer detection or for possible commercial opportunities. We are investing in improving and enhancing our communications and relationships with these organisations and individuals to strengthen these links.
Insufficient senior or key staff due to loss of or inability to recruit or retain key personnel.	The Charity always seeks to spend as much as possible of our funds on our charitable goals, and therefore does not have a large management team. As a relatively young and growing charity we also need to invest in developing our support systems and infrastructure such as HR and IT to effectively meet the needs of the organisation as it stands today and as we grow. Consequently, we rely on a small number of key people, most notably the CEO, to drive the Charity forwards and to manage day-to-day activities. We are taking a number of steps to address this, although we recognise some of these actions may take some time

	so as not to undertake too much change at once, which could overload our capacity to cope. The difficult financial situation nationally for charities will also restrict our ability to raise funds to address some of these issues as quickly as we might like. With the appointment of a new COO, we are looking to professionalise the support systems in the Charity to allow all staff to operate more efficiently and effectively in their roles. We have also commenced a programme of recruitment and of reviewing staff salaries, especially for certain key staff who may be paid below market rates for similar roles. This will continue into 2022 with a view to helping to retain staff, alongside other measures to seek to retain and engage our people such as improved staff development and training. We are also looking at succession planning and how best we can ensure the Charity is not overly reliant on any one person. Given the specialised nature and scale of the Charity this represents a particular challenge, which we are beginning to actively engage in to determine the best way forwards.

Related Party Transactions

With regard to related party transactions, a register of Trustees' interests is kept. Trustee meeting agendas include a standing item for declaration of any interests which those attending may have in connection with a particular item to be discussed. In such cases where a potential conflict of interests arises for a particular member present, they will retire from the meeting whilst that discussion takes place. Similar arrangements exist for managing transactions with related parties of senior executives, whereby potential related parties are identified through annual declarations and the relevant executive takes no part in Charity decisions for those parties over recruitment, remuneration or performance.

Recruitment and Appointment of New Trustees

New Trustees may be appointed by the Charity at a general meeting or by the Board of Trustees. The Trustees regularly review the balance of skills, competencies and experience which are needed on the Board to ensure that the Charity continues to meet its aims and fulfil its charitable objects. Historically potential new Trustees known to be highly supportive of the Charity and who possess the experience, skills and attributes that the Board has determined are necessary for the effective oversight and governance of the Charity are approached with a view to joining the Board. More recently, in line with good governance the Trustees have advertised vacancies.

Two long-serving trustees resigned from the main Board in June 2021 including the Chair. The Chair of the ARC has taken over as Chair of the main board and, pending recruitment to fill the vacancies on the Board the ARC's duties have been temporarily subsumed by the main Board.

Following these resignations, the Trustees reviewed the balance of skills and experience they believed was needed to most effectively address the challenges they envisage in the coming years. As a result of this exercise, the Charity advertised nationally in the Summer of 2021 with a view to potentially appointing up to three new trustees, ideally bringing specialist knowledge of financial management and reporting, fundraising and

research to the Board. In order to encourage a broad and diverse range of applicants, the Charity advertised the roles on both social media and in a national newspaper.

If successful, this will increase the number of trustees up to seven, with a good mix of new appointments, trustees with some experience of the Charity and some long-standing members. During the year there were two trustees who had served for over nine years as trustees. In line with the Charity Code of Governance the then Chair of the Charity considered whether this remains appropriate and concluded that this arrangement best served the Charity at this time. The Trustees concerned bring invaluable experience in their fields not replicated by other Trustees, as well as invaluable historic knowledge which will greatly assist the Charity as it seeks to grow and develop. One of these Trustees has retired since the year end.

The policies and procedures for the induction and training of a new Trustee are that, before appointment, the person is invited to meet with Trustees and senior staff and given an opportunity to become fully familiar with the Charity's work, staff etc. The potential Trustee discusses the factors involved in becoming a Trustee and is supplied with any documents requested. At the end of that process (if s/he confirms a willingness to serve) a decision concerning his/her appointment is made. The Declaration of Eligibility etc. are then completed before the appointment takes effect. The Charity ensures that the new Trustee has access to a copy of the Memorandum and Articles of Association and previous Reports and Accounts and that s/he has read Charity Commission guidance regarding the duties of trustees.

Fundraising

We are members of the Fundraising Regulator and take our responsibilities towards our donors very seriously. The Charity seeks to apply best practice to protect the personal data of its donors, never sells or swaps data and ensures that communication preferences can be changed at any time. The Charity manages its own activities in respect to raising funds and does not employ the services of external professional fundraisers. The Charity is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year the Charity received no formal complaints about its activities for raising funds.

Volunteers

The Charity is supported by a large number of volunteers, who undertake a range of activities including fundraising, public engagement, socialising training and administrative tasks.

OBJECTIVES AND ACTIVITIES

The Charity's objectives, as set out in its governing document, are:

i) To conduct research into the detection, recognition and diagnosis of diseases and medical conditions by the use of dogs and other animals trained in the recognition of relevant stimuli, and the publication of such research for the public benefit; and

ii) The relief of sickness and the protection of health for the public benefit, by the detection, recognition and diagnosis of diseases and medical conditions, by the use of dogs trained in the recognition of relevant stimuli. Our mission is to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

We seek to do this in two main ways which we believe provide a benefit to the public, i) by conducting research into the early diagnosis of cancer, neurological, bacterial and other human diseases, which since March 2020 has included a focus on COVID-19 and research into dogs' ability to detect the odour of the disease so that we can help play a part in the fight against the pandemic and ii) by training life-saving medical alert assistance dogs which help their human partners avoid the often-catastrophic effects of their conditions, saving and improving their lives on a daily basis.

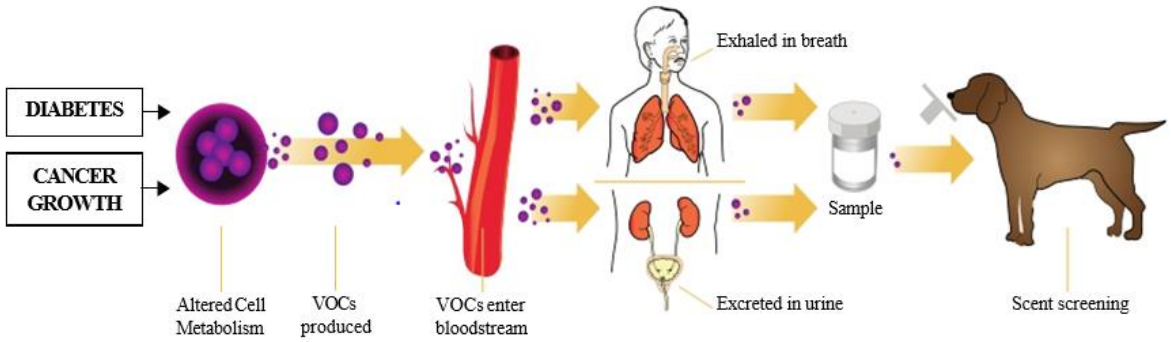
During the year under review, we have published another two peer reviewed research papers, trained more medical alert assistance dogs and expanded the range of conditions we are able to train dogs to alert to and

continued to progress our project to train dogs to work in hospital settings.

BIO DETECTION RESEARCH

An explanation of our Bio Detection work

During the normal processes of the body, metabolic changes occur constantly, however during disease development, these metabolic processes are altered. This generates volatile organic compounds (VOCs), such as alkanes and alkenes that diffuse into the bloodstream and are then excreted in the breath or in the urine and are detectable by dogs.



VOCs = volatile organic compounds

Our research is aimed at improving the ability to diagnose cancer and other life- threatening human diseases at an early stage. As most will know from experiences with family and friends, timely diagnosis of cancer, particularly in the UK, remains frighteningly poor and 1 in 2 people born in the UK after 1960 will be diagnosed with cancer.

Tens of millions of pounds has been spent trying to develop better methods but for many cancers there is no real evidence of improved screening. Take the example of prostate cancer, a major killer in men. If a man's prostate is found to be enlarged (easily discovered by a GP) the only diagnostic test a doctor can recommend is the PSA blood test. However, this test has significant limitations, as identified by the National Cancer Institute:

'False-positive tests: False-positive test results (also called false positives) occur when the PSA level is elevated but no cancer is actually present. False positives may lead to additional medical procedures that have potential risks and significant financial costs and can create anxiety for the patient and his family. Most men with an elevated PSA test result turn out not to have cancer; only 25 to 35 per cent of men who have a biopsy due to an elevated PSA level actually have prostate cancer.'

In other words, the PSA test leads to countless unnecessary and potentially damaging procedures. There is an urgent need for a more reliable test for prostate cancer, as well as for many other life-threatening diseases.

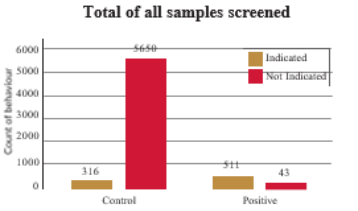
We are making significant progress in our bio detection research. Our team have proved that dogs can detect bladder cancer by sniffing a urine sample (BMJ September 2004). In 2011, we completed a further study entitled 'Volatile organic compounds as biomarkers of bladder cancer: sensitivity and specificity using trained sniffer dogs', which was published in Cancer Biomarkers (2011).



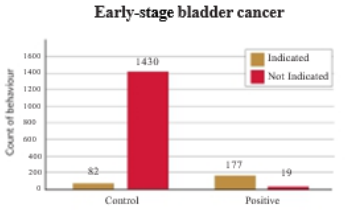
The photograph left shows Daisy, one the pioneers of our work screening bladder cancer samples by smell. The overall sensitivity (i.e., sick people correctly diagnosed as sick) and specificity (i.e., healthy people correctly identified as healthy) scores were very high (>90% each); the sensitivity score achieved by Daisy working on advanced cancers was greater than that for screening early cancers, whereas the specificity score was the same for both groups. These figures were calculated using results from both training and testing and may represent some repeated samples. However, these results showed the huge potential of this work. Although a perfect predictor would be described as 100% sensitive (i.e. predicting all people from the sick group as being sick) and 100% specific (i.e., not predicting anyone from the healthy group as being sick) no one diagnostic test currently achieves this level of accuracy.

Bio Detection Activities and Achievements

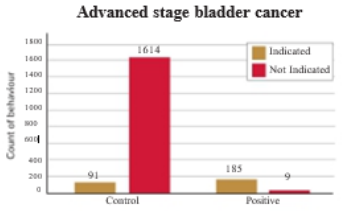
The results the charity have achieved in the last year provides an excellent demonstration of the crossover of the unique expertise combined in the medical alert assistance dog and bio detection departments to provide a rapid, accurate, non- invasive screen. There is huge potential ahead to show the true potential and impact of Medical Detection Dogs for the saving of human life.
As a result of the pandemic, we have had to place a number of our bio-detection projects on hold and make the decision to permanently close others in order to focus resource on where we can have the biggest impact.



Sensitivity: 93% of +ve samples correctly identified
Specificity: 95% of -ve samples correctly ignored



Sensitivity: 90% of +ve samples correctly identified
Specificity: 95% of -ve samples correctly ignored



Sensitivity: 95% of +ve samples correctly identified
Specificity: 95% of -ve samples correctly ignored

Our work continues however to break new ground and provide innovative alternatives to traditional diagnostics. We are very pleased to report that we published our joint publication with PCF, MIT and John Hopkins University this year on the feasibility of improved diagnostics of prostate cancer based on the VOC signature identified by dogs. The Charity has continued to work very closely with our collaborative partners which has further aided the acceleration of the development of the bio sensor for prostate cancer, an innovation with immense potential to save lives. As a result we are delighted to report that the work of the dogs and the Charity in this area is nearly done but there remain many more systems that can be accelerated with the dogs' input.

Further investment, vison and support is needed for our passive (on people) detection work in order to establish a base of preparedness for future bacteria or viral threats. We must ensure the background work is completed and dogs can be deployed to assist without delay, for this to become a reality we need to continue to set strong foundations in all areas of the charity including staffing, I.T., fundraising, research and volunteering to ensure we can deliver our life saving work whilst it is so needed following the aftermath of this pandemic.

COVID-19

The COVID-19 pandemic provided an opportunity to investigate and prepare a rapid canine screening for a non - invasive indication of individuals infected with the COVID-19 virus. This was a charity first for the detection of a virus however, we were able to draw on all of our expertise in the detection of bacteria, cancers and malaria to achieve this.

As the world leaders in the training of medical detection dogs we were constantly approached for our consultancy services and support from researchers and governments from around the world. This sudden explosion in interest in the possibility and potential of working dogs to identify COVID-19 was a turning point in the history of Medical Detection Dogs. It bought both advantages and disadvantages to the charity in the last year.

The advantages being heightened awareness, visibility, and profile of our work which resulted in the charity gratefully receiving donations and funding towards our COVID-19 project at a time when general fundraising was extremely challenging. The UK Government and DHSC further supported the project for phase 1 of our research to ascertain whether our dogs could be reliably trained to identify the odour of COVID-19.

However, unfortunately, many organisations around the world published their results and claimed high levels of accuracy of their working dogs, without robust evidence-based research to support this. This served to threaten the strong research basis for canine detection. As a result of our project and results we were approached by a number of interested parties around the world requesting our training and assistance. Unfortunately, we were unable to support as much as we would have wished at that time with our current limited resources.

We faced further challenges with the constantly changing COVID-19 diagnostic landscape and the UK Government's decision on whether the influence of the successful vaccination programme meant the UK needed a more accurate virus screen as well as the Lateral Flow and PCR testing already in place. Phase 1 of our study (on collected samples) produced excellent results with the dogs achieving up to 95% accuracy in the detection of the odour of the virus. However, when our Phase 1 results were released, the UK Government's policy had changed, and they unfortunately declined to provide further funding for Phase 2 of our project where our dogs were trained to screen individuals. This lack of funding meant that the study has been delayed in moving on to Phase 3 where our dogs will be deployed into the field to help fight against the pandemic.

	Sensitivity	**Specificity**
Asher	90.9%	84.8%
Kyp	88.5%	76.4%
Lexi	90.8%	85.3%
Marlow	82.1%	90.1%
Millie	85.5%	82.6%
Tala	94.3%	92.0%

COVID-19 phase 1 double blind testing results

Following this proof-of-concept study indicating that dogs could be trained to detect the odour of COVID-19 from a collected odour samples, work has continued in transferring the work training our COVID-19 detection dogs to detect on people, making them the first team of passive search dogs, with the potential to screen hundreds of individuals as they queue or move in public spaces. This work requires validation and performance assessment which has continued into 2021.

MEDICAL ALERT ASSISTANCE DOGS

An explanation of our medical alert assistance work

Our assistance dogs help people living with a number of complex and life-threatening health conditions to live more independently and with a reduced need for medical interventions and hospitalisations. We started training dogs to identify changes in the blood glucose levels of people suffering from aggressive diabetes and/or poor awareness of dangerously low blood sugar (hypoglycaemia). The dogs are trained to be highly sensitive to glucose levels, they warn the client when levels deviate from the normal range and can indicate changes within one or two millimoles of blood sugar. Normally the dogs are trained to alert to blood sugar levels below 4.5 but above3 (millimoles per litre) and also alert to high blood sugars at the level chosen by the client (normally above 10 to 12 millimoles per litre).

Diabetes and its complications currently account for 10% (£9.8bn) of NHS spending. This is projected to rise to £16.9bn over the next 25 years, or 17% of the health service's funds. 10% of all admissions are diabetic related and this rises to 20% in some age groups. This equates to 80,000 bed days per year at £400 per day for the bed alone. 999 calls from diabetics cost the NHS £22 million a year. Our work therefore not only improves the well-being and quality of life of our client but also saves money for the NHS.

Currently, diabetes sufferers make up the majority of our client partnerships, however we continue to expand the range of conditions that we are able to train dogs to help with. These include Addison’s disease, Postural Tachycardia Syndrome (PoTS), Mast Cell Activation Syndrome, narcolepsy, pain seizure and idiopathic pancreatitis.

Medical Alert Assistance Dog Activities and Achievements

We have continued to train and place medical alert assistance dogs during the pandemic, but our activities were particularly affected. All of our potential clients are medically vulnerable and all existing and potential partnerships required face to face training and visits which, due to the restrictions and limitations at the height of the pandemic had to be placed on hold or done virtually and then reintroduced slowly in accordance with the UK Government and NHS guidelines. The decision was made by the Board to pause our applications due the length of our current waiting list to better manage expectations as to when we would be able to help potential clients and place dogs.

We have made many changes to the makeup and provision of dogs for the medical alert assistance dog department as we move from placement of dogs for individuals with diabetes to clients with other conditions. New technology is now available for the monitoring of blood sugar which means that the future of close diabetes management lies with emergent technology and medical detection dogs will no longer be required by the same number of individuals.

We have successfully trained more dogs to assist clients with PoTS. A condition where there is currently no available warning system for an impending collapse meaning hospitalisation in many circumstances. Many of these clients have an associated condition called Ehlers Danlos Syndrome which makes their joints extremely weak and vulnerable to dislocation. During a PoTS episode, the client loses consciousness for a brief period of time, and if not already sitting or lying down, will fall to the floor, causing frequent and debilitating injuries such as dislocated shoulder, hip and knee.

Our research has shown that before a client received their medical alert assistance dog, they were experiencing an episode which resulted in a significant injury on average once every six episodes. Following the placement of a medical alert assistance dog, who can provide a few minutes warning to allow the client to sit or lie down before they collapse and lose consciousness, they experienced an episode resulting in injury once every 151 episodes. This is an 87% reduction in significant injury that has not only a major positive impact on the person concerned but will also reduce costs to the NHS.

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and believe that the highlights of the past year detailed in the section below demonstrate that the Charity's activities provide benefit to the public. It remains the case that in the most direct way the people who benefit are those who have been partnered with life-saving medical alert assistance dogs. We also consider that there is a significant wider public benefit from the impact our dogs have by enabling many of our clients to return to work or study, reducing the burden of constant worry on family members and improving the mental health of all concerned.

We also continue to believe that there is significant public benefit from the greater understanding of canine olfaction which has resulted from our research, and that the potential of early diagnosis of many fatal and nonfatal diseases has the potential to revolutionise disease detection globally.

Medical Detection Dogs

Patron: HRH The Duchess of Cornwall

We're proud to report that ...

Our COVID-19 detection dogs proved they can detect the odour with up to 94% accuracy in the training room



Workplaces, conferences, events and film sets are just some of the real life settings our Phase 2 dogs have already screened in as part of their training

A third of the dogs we took to trial to prove COVID-19 has an odour were from rescue



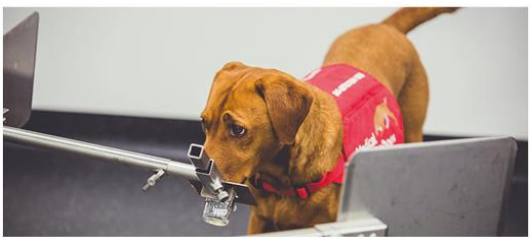
We have now placed **170** Medical Alert Assistance Dogs since our charity began



Our volunteer family grew again by over **15%** and we recruited almost **90** new helpers despite the challenging time



Gleason 9 – one of the most aggressive forms of prostate cancer that our dogs proved last year they can detect – with over **70%** accuracy





Our Medical Alert Assistance Dogs are saving lives in **41** counties around the UK

Medical Detection Dogs

Patron: HRH The Duchess of Cornwall

Medical Alert Assistance Dogs

No pawsing for thought in 20/21

6 dogs placed



84 dogs currently working

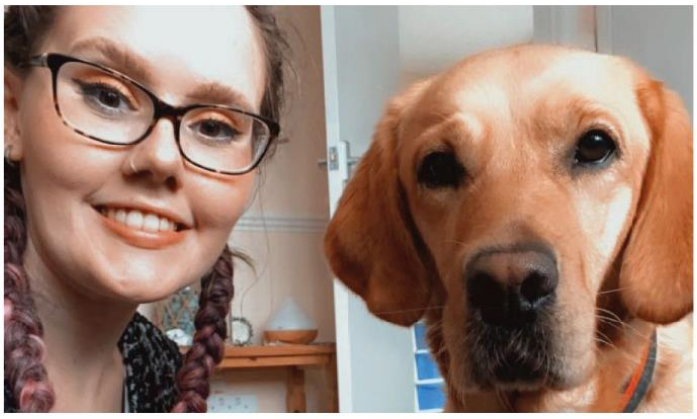
Taking us to **170** since the charity began

0

the number of ambulance call outs relating to the condition their dog alerts to for most of our clients

87%

the reduction in the frequency of PoTS injuries for our clients because of early alerts by their MAAD dogs



14

the number of conditions we have ever trained MAAD dogs to detect

41

the number of counties Medical Alert Assistance Dogs are saving lives in



14

the number of different breeds working as MAAD dogs – one size doesn't fit all

The training of a medical detection dog requires time, specialised input and regular assessment. The diagram below depicts the journey from selection to accreditation.



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FINANCIAL REVIEW

Outcome 2020/21

The Charity's charitable activities rely on grants from trusts and foundations, corporate donations, and donations from individual members of the public. Both general and donor-restricted funds are utilised for the Charity's objectives namely detection, recognition and diagnosis of disease and medical conditions; and the training and placing of medical assistance alert dogs with clients who suffer from life-limiting or life-threatening medical conditions.

The Charity's total income of £2,951,584 (2019-20: £1,657,352) includes legacies of £169,012 (2019-20: £166,741). The net surplus for the year amounted to £1,044,000 (2019-20: deficit £378,960) after expenditure of £1,907,584 (2019-20: £2,036,312).

The media interest surrounding our work on COVID-19 detection has provided an opportunity to raise awareness of the Charity's work to an international audience and showcase the potential of canine olfactory diagnostics. The new activity of COVID-19 detection has been generously supported by the UK Government, trusts and foundations and private donors during the year. Funding specific to the COVID-19 detection work accounts for most of the increase in giving to restricted funds of £0.85m during the year, whilst at the same time, and contrary to expectations, unrestricted giving has also increased by £0.35m. The largest single grant received for the COVID-19 detection project (£217,888) came from the UK Government as the Charity's allocated share of one-off government funding made to the joint COVID-19 research project between LSHTM, the Charity and Durham University.

Unrestricted fundraising from community activities did decrease due to COVID-19 restrictions significantly affecting fundraising by our volunteers, however this was more than compensated by an increase in support from corporate entities, grant-making trusts and foundations and also the higher aggregate amount received from major individual donations.

Since the outbreak of the global pandemic the Charity has prioritised its activities towards work in relation to the detection of Coronavirus, utilising the olfactory capabilities of its medical assistance alert dogs, drawing down on specific grants and donations given for this work. The impact of this has been to significantly change the relative proportions of total expenditure classified between unrestricted and restricted funds. In the reporting year 42% of total expenditure was classified as unrestricted (FY20: 72%) and 58% as restricted (FY20: 28%).

COVID-19 restrictions implemented by the UK government in 2020/21had a significant impact on the Charity's ability to operate in the financial year. The uncertain financial impact of the pandemic on the Charity and the UK economy at the beginning of the year led to the Trustees taking the decision to temporarily scale back a number of our operational activities, other than in relation to COVID-19, and reduce discretionary spend to protect the Charity's longer term financial position. A few of our research funders and partners in turn also paused or scaled back projects which led to a reduction in activity and hence expenditure.

The well-being of our staff, volunteers and beneficiaries are of paramount importance to the Charity. A number of these individuals are known to be vulnerable as regards the risk of COVID-19 infection, particularly our assistance dog clients. As a result, we introduced a range of changes to our normal working practices to seek to protect all concerned whilst progressing our charitable work wherever possible by other means, including remote working and communication. We are hugely grateful to all concerned for the great efforts they went to in this period to continue to deliver our charitable mission whilst keeping everyone safe.

The Charity placed several staff on furlough throughout the year at reduced pay. It also received payments totalling £149,709 under the government's Job Retention Scheme (JRS), included as part of the total income above (2019-20: £Nil). The highest number of employees on furlough in any one month was 29 with a monthly average of 14 people.

The resultant decrease in expenditure short term, coupled with the welcome generosity of those donating to the Charity, which increased revenue significantly above expectations, meant that the Charity delivered a net surplus in the year of £1,044,000 (2019-20: deficit £378,960). The move to resuming more normal levels of activity in

2021/22 and the need to fund projects and activities paused in 2020/21 means that the Charity is expecting to utilise these retained funds and to deliver a deficit in 2021/22. At the end of the year, the Charity's net current assets amounted to £2.8m (2020 - £ 1.9m) of which £2.7m was held in cash and bank deposits (2019 - £1.3m).

Reserves Policy

Unrestricted funds are those funds that the Charity can use for any activity that meets its charitable objects. Freely available reserves are funds which are unrestricted and not invested in or committed to spend on operational assets. In this context free reserves therefore excludes the value of fixed assets in the accounts, capital commitments or obligations, and outstanding commitments on leased assets. The Trustees' policy is to maintain freely available reserves equivalent to between six and nine months' forecast total expenditure. The Trustees review the reserves held against our policy criteria periodically.

The Charity holds freely available reserves to mitigate for fluctuations in future income levels whilst at the same time committing to expenditure over the medium to longer term, to support the needs of its vulnerable clients in partnership with their medical alert assistance dogs, and to extend that service to potential clients.

At 31 March 2021 the Charity held freely available reserves of £2,261,9425equivalent to 16 months of budget expenditure for the forthcoming year (31 March 2020 - £1,378,452 – 12 months). This level of reserves exceeds the target range, but it is expected that free reserves will decrease significantly towards the target range by March 2022 as noted above.

Restricted funds are unexpended funds that have been donated to the Charity with specific conditions attached as to their use. At 31 March 2021 these funds totalled £492,614 (31 March 2020: £301,810).

FUTURE PLANS

This year has demonstrated the need to continue to grow our assistance dogs programme and also the significant potential of our research programmes to provide innovative canine diagnostic provision for the benefit of human health outcomes.

In the coming year we intend to focus on these two main areas (particularly the research into COVID-19 detection) whilst improving our organisational ability to respond quickly and effectively to new opportunities, Many of our systems were introduced when MDD was a very small organisation and we recognise that the organisational development work will require investment in a number of areas (IT infrastructure, HR support, fundraising capacity and staff development and retention, for example) in order to move MDD forward; we are firmly of the view that making these commitments now will enable MDD to grow substantially over the coming years.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Medical Detection Dogs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year 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, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently:

- observe the methods and principles in the Charity SORP 2019 (FRS102).

- make judgements and estimates that are reasonable and prudent.

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Clive Everest - Chairman of Trustees
27 January 2022

Opinion

We have audited the financial statements of Medical Detection Dogs for the year ended 31 March 2021 which comprise statement of financial activities, balance sheet, cash flow statement 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).
In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as of 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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.

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.

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 which includes the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' 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.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 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 exemption in preparing the Trustees' Annual Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 19, the trustees (who are also 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 to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:
We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

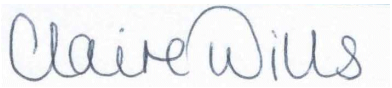
During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 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, the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Claire Wills (Senior Statutory Auditor)
for and on behalf of Saffery Champness LLP

Chartered Accountants
Statutory Auditors

71 Queen Victoria Street
London
EC4V 4BE

Date: 28 January 2022

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Medical Detection Dogs
Statement of Financial Activities
for the year ended 31st March 2021

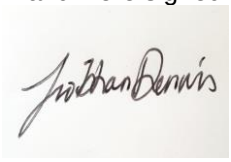
	Notes	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,408,164	1,329,285	2,737,449	1,542,784
Other trading activities	4	63,650	-	63,650	110,384
Investment income	5	776	-	776	4,184
Government grants	5	149,709	-	149,709	-
Total		1,622,299	1,329,285	2,951,584	1,657,352
EXPENDITURE ON					
Raising funds	6	141,398	8,891	150,289	118,538
Charitable activities	7				
Dog training		67,191	327,639	394,830	426,877
Assistance dog placement and aftercare		383,005	302,739	685,744	692,602
Bio Detection research projects		57,346	308,177	365,523	420,193
Education and awareness		55,820	84,212	140,032	175,845
Volunteer liaison		101,879	69,287	171,166	202,257
Total		806,639	1,100,945	1,907,584	2,036,312
NET INCOME		815,660	228,340	1,044,000	(378,960)
Transfers between funds	18	37,536	(37,536)	-	-
Net movement in funds		853,196	190,804	1,044,000	(378,960)
RECONCILIATION OF FUNDS					
Total funds brought forward as previously reported		3,199,084	301,810	3,500,894	3,879,854
TOTAL FUNDS CARRIED FORWARD		4,052,280	492,614	4,544,894	3,500,894

Medical Detection Dogs
Balance Sheet
At 31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	1,790,333	-	1,790,333	1,605,006
Investments	13	5	-	5	-
		1,790,338	-	1,790,338	1,605,666
CURRENT ASSETS					
Stocks	14	7,307	-	7,307	9,575
Debtors	15	217,320	-	217,320	725,298
Cash at bank and in hand		2,181,501	492,614	2,674,115	1,314,248
		2,406,128	492,614	2,898,742	2,049,121
CREDITORS					
Amounts falling due within one year	16	(144,186)	-	(144,186)	(153,233)
NET CURRENT ASSETS		2,261,942	492,614	2,754,556	1,895,888
TOTAL ASSETS LESS CURRENT LIABILITIES		4,052,280	492,614	4,544,894	3,500,894
NET ASSETS		4,052,280	492,614	4,544,894	3,500,894
FUNDS					
Unrestricted funds	18			4,052,280	3,199,084
Restricted funds	18			492,614	301,810
TOTAL FUNDS				4,544,894	3,500,894

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2022 and were signed on its behalf by:





C M L Everest -Chair

S Dennis -Trustee

Company registration number 6399500

Medical Detection Dogs
Cash Flow Statement
for the year ended 31st March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Cash generated from operations	A	1,639,208	(200,596)
Net cash provided by (used in) operating activities		1,639,208	(200,596)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(280,117)	(19,938)
Investment income		776	4,184
Net cash (used in) investing activities		(279,341)	(15,754)
Change in cash and cash equivalents in the reporting period		1,359,867	(216,350)
Cash and cash equivalents at the beginning of the reporting period		1,314,248	1,530,598
Cash and cash equivalents at the end of the reporting period		2,674,115	1,314,248

A. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	1,044,000	(378,960)
Adjustments for:		
Depreciation charges	94,790	74,078
Impairment of fixed assets	-	185,233
Interest received	(776)	(4,184)
Revaluation of fixed assets	(5)	-
Decrease in stocks	2,268	2,230
Decrease/(increase) in debtors	507,978	(100,395)
(Decrease) / increase in creditors	(9,047)	21,402
Net cash (used in) provided by operating activities	1,639,208	(200,596)

B. RECONCILIATION OF NET DEBT

2021

	As at 1/4/2020	Cashflow	As at 31/3/2021
Cash at bank and in hand	1,314,248	1,359,867	2,674,115
TOTAL	1,314,248	1,359,867	2,674,115

2020

	As at 1/4/2019	Cashflow	As at 31/3/2020
Cash at bank and in hand	1,530,598	(216,350)	1,314,248
TOTAL	1,530,598	(216,350)	1,314,248

1. CHARITY INFORMATION

Medical Detection Dogs is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Millfield, Greenway Business Park, Winslow Road, Great Horwood, Milton Keynes, MK17 0NP. The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts have been rounded to the nearest £.
The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44,11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Going Concern

The Trustees have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees are of the opinion that the Charity has adequate resources to continue to operate for the foreseeable future, being not less than one year from the date of approval of these financial statements. For this reason, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Preparation of consolidated financial statements

The financial statements contain information about Medical Detection Dogs as an individual charity and do not contain consolidated financial information as the parent of a group. The Charity's subsidiaries have net assets amounting to £138, have never traded and have therefore been excluded from consolidation on the grounds of immateriality in accordance with Section 405(2) of the Companies Act 2006.

Critical accounting judgements and key sources of estimation uncertainty

Judgement has been applied in recognising income from legacies gifted to the Charity. Legacies are recognised when their value is known with reasonable certainty and receipt is probable, which is determined from a review of a number of criteria including grant of probate, sufficiency of assets and the existence of any conditions to be met.

2. ACCOUNTING POLICIES - continued

Income

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

Donations

Cash donations are brought into the financial statements when the asset is deposited into the bank. The gift aid tax which is claimable on these donations is recognised upon receipt of the donation.

Gifts in kind donated are included at the valuation at the time of the gift.

Legacies

Incoming resources are included gross in the Statement of Financial Activities when the Charity is entitled to the income at the date of probate (having considered factors such as legal challenges, the sufficiency of assets belonging to the estate and the existence of any conditions to be met under the terms of the will), provided that sufficient information has been received to value the Charity's entitlement. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted and they can be valued with reasonable certainty.

Volunteers

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not however recognised in the accounts, on the basis that the financial value of their support cannot be reliably ascertained.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated to the Charity's principal charitable activities, according to the relative office space taken up by each activity. Charitable activities are categorised under the five headings of: dog training, assistance dog placement and aftercare, bio detection research, education and awareness and volunteer liaison.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- Straight line over 3 years
Motor vehicles	- Straight line over 3 years

The Charity has a policy of not capitalising any item that costs less than £1,000.

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and grants	2,568,437	1,376,043
Legacies	169,012	166,741
	2,737,449	1,542,784

Income from donations includes donated dog food and dogs. The value of these donations to the Charity is estimated at £33,695 (2020 - £35,764) and is recognised within incoming resources as a donation and an equivalent charge is included in charitable activities.

The largest single grant received for the COVID-19 detection project (£217,888) came from the UK Government as the Charity's allocated share of one-off government funding made to the joint COVID-19 research project between LSHTM, the Charity and Durham University.

At the year-end the Charity was aware that it was a beneficiary of one legacy (2020 - one) which did not yet meet the recognition criteria as the date of probate was after 31st March 2021. The current estimate of the total amount concerned is £115,000 (2020: £ 100,000).

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	41,612	54,645
Christmas card and merchandise sales	17,038	27,346
Consultancy	5,000	28,393
	63,650	110,384

5. OTHER INCOME

	2021	2020
Investment Income	£	£
Deposit account interest	776	4,184

Government Grants	£	£
UK Government: Job retention scheme grants	149,709	-

The Charity placed a number of staff on furlough throughout the year at reduced pay. It also received payments totalling £149,709 under the government's Job Retention Scheme, included as part of total income (2019-20: £Nil). The highest number of employees on furlough in any one month was 29 with a monthly average of 14 people.

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Wages	112,831	83,563
Event costs	1,600	2,570
Travel	129	1,125
Online giving admin fees	15,764	3,676
Printing	2,724	3,624
Equipment under £1,000	2,138	594
Direct overheads – Deprecation Freehold Property	5,692	5,698
	140,878	100,850

Other trading activities

	2021	2020
	£	£
Purchases of goods for resale	9,411	17,688
Aggregate amounts	150,289	118,538

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	2021 Total	2020 Total
	£	£	£	£
Dog training	278,872	113,757	392,629	426,877
Assistance dog placement	495,997	186,146	682,143	692,602
Bio Detection research	249,565	113,757	363,322	420,193
Education and awareness	92,595	46,537	139,132	175,845
Volunteer liaison	113,187	56,878	170,065	202,257
Total	1,230,216	517,075	1,747,291	1,917,774

Support costs are allocated to activities according to relative office space taken up by each activity.

8. SUPPORT COSTS

	Management	Finance	Governance	2021 Total	2020 Total
	£	£	£	£	£
Dog training	109,753	486	3,518	113,757	112,047
Assistance dog placement	179,596	795	5,755	186,146	183,348
Bio Detection research	109,753	486	3,518	113,757	112,047
Education and awareness	44,899	199	1,439	46,537	45,836
Volunteer liaison	54,876	243	1,759	56,878	56,024
Total	498,877	2,209	15,989	517,075	509,302

8. SUPPORT COSTS (continued)

Support costs, included in the above, are as follows:

Management	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2021 Total	2020 Total
	£	£	£	£	£	£	£
Rent and rates	2,215	3,625	2,215	906	1,108	10,069	11,027
Insurance	7,166	11,726	7,166	2,932	3,583	32,573	27,419
Water and electricity	5,930	9,704	5,930	2,426	2.965	26,955	28,067
Telephone	399	653	399	163	199	1,813	1,724
Postage and stationery	2,690	4,402	2,690	1,101	1,345	12,228	17,746
Sundries	1,370	2,242	1,370	561	685	6,228	3,967
Repairs	13,754	22,507	13,754	5,627	6,877	62,519	40,117
Travel	74	121	74	30	37	336	2,388
Legal and professional	1,571	2,570	1,571	643	785	7,140	9,345
Recruitment	1,808	2,959	1,808	740	904	8,219	4,010
Consultants' fees	536	878	536	219	268	2,437	68,015
Information technology	3,194	5,227	3,194	1,307	1,597	14,519	16,440
Administration salaries	57,424	93,966	57,424	23,492	28,712	261,018	220,994
Depreciation of tangible fixed assets	10,542	17,251	10,542	4,313	5,271	47,919	31,864
Staff training	270	442	270	111	135	1,228	5,097
Equipment (not capitalised)	810	1,323	810	328	405	3,676	2,278
Total	109,753	179,596	109,753	44,899	54,876	498,877	490,498

Finance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2021 Total	2020 Total
	£	£	£	£	£	£	£
Bank Charges	486	795	486	199	243	2,209	1,469
Total	486	795	486	199	243	2,209	1,469

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2021 Total	2020 Total
	£	£	£	£	£	£	£
Auditors' remuneration - Audit	3,300	5,400	3,300	1,350	1,650	15,000	12,000
Auditors' remuneration – non-Audit						0	4,930
DBS checks	218	355	218	89	109	989	379
Board meeting costs							26
Total	3,518	5,755	3,518	1,439	1,759	15,989	17,335

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	15,000	12,000
Auditors' remuneration for non-audit work (accountancy services)	0	4,930
Depreciation - owned assets	85,077	74,078
Operating lease charges	7,207	10,741

Deprecation was directly allocated to activities as follows:

	2021	2020
	£	£
Raising donations and legacies	5,692	5,698
Dog training	13,836	16,358
Assistance dog placement and aftercare	13,836	16,358
Education and awareness	1,897	1,899
Volunteer liaison	1,897	1,899
Management	47,919	31,866
	85,077	74,078

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	1,208,704	1,138,969
Social security costs	91,442	94,591
Pension costs	44,150	74,596
	1,344,296	1,308,156

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 43 (2020 - 35). Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred. Included in wages and salaries is an amount of £2,908 relating to redundancy payments (FY20 – £Nil).

The average monthly number of employees during the year was as follows:

	2021	2020
Raising funds	4	3
Dog training	10	10
Assistance dog placement and aftercare	13	13
Bio Detection research projects	9	7
Education and awareness	3	3
Volunteer liaison	4	6
Executive	3	2
Facilities	3	3
Finance	4	4
Human resources	2	2
	55	53

The Key Management Personnel of the Charity are the Chief Executive Officer (CEO) and the Chief Operating Officer (COO). They received total remuneration including pension contributions, Employers' National Insurance contributions and benefits in kind of £184,013 (2020: £123,756).

During most of the previous financial year (2020) the COO post had been provided through Auxilium Advisers Limited with the costs (£69,824) of the relevant service contract being charged as Consultancy Fees. Note 20 gives further details of this related party contract. The service contract with Auxilium Advisors came to an end on 31st January 2020, and from 1st February 2020 the COO was directly employed by the Charity. Consequently, the total remuneration figure for 2020 and the table below includes the costs of the COO's remuneration for only 2 months, whereas the 2021 figure reflects the remuneration received by the COO for a complete accounting year.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£80,001 - £90,000	1	1
£60,000 - £70,000	1	-

12. FIXED ASSETS

	Tangible Fixed Assets			
	Freehold property	Fixtures and fittings	Motor vehicles	**Total**
COST				
At 1st April 2020	1,714,079	151,956	57,223	1,923,258
Additions	181,276	98,841	-	280,117
Revaluation	-	-	-	-
Disposals	-	-	-	-
At 31st March 2021	1,895,355	250,797	57,223	2,203,375
DEPRECIATION				
At 1st April 2020	135,772	132,562	49,918	318,252
Charge for the year	37,944	51,941	4,905	94,790
Disposals	-	-	-	-
At 31st March 2021	173,716	184,503	54,823	413,042
NET BOOK VALUE				
At 31st March 2021	1,721,639	66,294	2,400	1,790,333
At 31st March 2020	1,578,307	19,394	7,305	1,605,006

Additions to freehold property of £181,276 related to the cost of remedial works to the roof of the training centre, which had been damaged at the end of the previous financial year. The storm damage had necessitated an impairment adjustment of £185,233 in the FY 20 Accounts.

Included in the additions to fixtures and fittings for the year, was an amount of £37,536 representing the cost of adaptations to the Bio Lab facility specifically in connection with the Coronavirus detection research programme. This expenditure was funded out of grants made specifically for COVID-19 detection as referred to in note 18.

13. INVESTMENTS

Name	Company registration number [1] (England and Wales)	Nature of business	Class of shares	% held directly	Result for the year	Capital and reserves
MDD Enterprises Limited [2]	08709010	Dormant	Ordinary	100%	-	£1 (2020: £1)
Millfield Greenway Business Park Management Limited [2]	06312801	Property management	Ordinary	75%	Year ended 31 July 2020: £Nil (2019: £Nil)	Year ended 31 July 2020: £136 (2019: £136)
Canine Diagnostic Innovations Limited [3]	12646135	Dormant	Ordinary	100%	-	£1 (2020: £1)

[1] The registered office for all of the above companies is:
Unit 3, Millfield, Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP

[2] The holdings in MDD Enterprises Limited and Millfield Greenway Business Park Management Limited are historic holdings which are now shown separately on the balance sheet. The cost of the investment in Millfield Greenway Business Park Management is £3.

[3] The holding in Canine Diagnostic Innovations Limited was acquired during the current year.

14. STOCKS

	2021	2020
	£	£
Stocks	7,307	9,575

15. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Legacy debtors	86,312	359,568
Insurance recovery – buildings damage	7,387	210,519
Prepayments and accrued income	24,663	113,740
Other debtors	98,958	41,471
	217,320	725,298

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	57,003	90,858
Social security and other taxes	23,219	30,750
Accruals and deferred income	63,959	31,625
Current accounts with subsidiaries	5	0
	144,186	153,233

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	8,851	13,573
Between one and five years	6,496	16,820
	15,347	30,393

18. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
General fund	3,199,084	815,660	37,536	4,052,280
Restricted funds				
Cancer studies	12,753	(4,445)	-	8,308
Name a puppy	3,070	-	-	3,070
Medical alert assistance dogs	79,031	105,500	-	184,531
Bio Detection (COVID-19)	-	84,628	(37,536)	47,092
Equipment	5,656	4,816	-	10,472
Bio Lab refurbishment	13,800	340	-	14,140
Regional development	187,500	37,501	-	225,001
	301,810	228,340	(37,536)	492,614
TOTAL FUNDS	**3,500,894**	**1,044,000**	**-**	**4,544,894**

The transfer to the General Fund from the Bio Detection Fund of £37,536 represents the cost of adaptations to the Bio Lab facility specifically in connection with the Coronavirus detection research programme. This amount was also capitalised under fixtures and fittings as referred to in note 13.

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Net Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,622,299	(806,639)	815,660
Restricted funds			
Cancer Studies	1,500	(5,945)	(4,445)
Medical Alert Assistance Dogs	268,438	(162,938)	105,500
Bio Detection (COVID-19)	727,007	(642,379)	84,628
Equipment Fund	7,000	(2,184)	4,816
Bio Lab refurbishment	340	-	340
Regional Development Fund	325,000	(287,499)	37,501
	1,329,285	(1,100,945)	228,340
TOTAL FUNDS	2,951,584	(1,907,584)	1,044,000

18. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At ¼/19	Net movement in funds	Transfers between funds	At 31/3/20
	£	£	£	£
Unrestricted funds				
General fund	3,497,966	(298,882)	-	3,199,084
Restricted funds				
Cancer studies	40,667	(27,914)	-	12,753
Name a puppy	3,070		-	3,070
Medical alert assistance dogs	47,815	31,216	-	79,031
Bio Detection	28,603	(28,603)	-	-
Equipment	14,308	(8,652)	-	5,656
Bio Lab refurbishment		13,800	-	13,800
Regional development	247,425	(59,925)	-	187,500
	381,888	(80,078)	-	301,810
TOTAL FUNDS	**3,879,854**	**(378,960)**	**-**	**3,500,894**

Net comparative movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Net Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,174,110	(1,472,992)	(298,882)
Restricted funds			
Cancer Studies	-	(27,914)	(27,914)
Medical Alert Assistance Dogs	117,320	(86,104)	31,216
Bio Detection	91,690	(120,293)	(28,603)
Equipment Fund	3,000	(11,652)	(8,652)
Bio Lab refurbishment	16,232	(2,432)	13,800
Parkinson's Disease Study	5,000	(5,000)	
Regional Development Fund	250,000	(309,925)	(59,925)
	483,242	(563,320)	(80,078)
TOTAL FUNDS	1,657,352	(2,036,312)	(378,960)

18. MOVEMENT IN FUNDS – continued

The Cancer Studies Fund is restricted to expenditure relating to cancer research.

The Name a Puppy Fund is restricted to expenditure relating to the training of named medical alert assistance dogs or cancer research dogs.

The Medical Alert Assistance Dog Fund is restricted to expenditure on training and placement of medical alert assistance dogs in specific circumstances.

The Bio Detection Fund receives donations specifically to fund new work on the detection of human diseases and other life-limiting medical conditions. During the year, all receipts and expenditure in this fund related to the canine detection of the Coronavirus in humans.

The Equipment Fund receives donations for and meets the cost of specific items of equipment, highlighted in fundraising campaigns.

The Bio Lab Refurbishment Fund will be put towards the cost of a planned refurbishment to the Bio Research Labs adjacent to the Training Centre. Plans for this capital project have been delayed as a result of activities being focussed on COVID-19 detection.

The Parkinson's Disease Study fund had been used to fund a research paper which, at the end of the previous financial year (2020), had been prepared in draft, subject to peer review. Further work on this study was suspended during the current year (ended 31st March 2021), whilst research activities have been prioritised to the detection of COVID-19.

The Regional Development Fund receives grants from the Postcode Animal Trust. The grants received during the year were intended by the donor to be put towards expenditure on the establishment and ongoing support of local volunteer-led community support groups throughout the UK including the costs of regional support instructors employed by the Charity. During March 2020 the Trust agreed to the relaxation of the stipulations for the use of the grant, which now can be used to support the work of Medical Alert Assistance Dogs more generally, with the exception that grants may not be applied towards work on bio detection.

19. CAPITAL COMMITMENTS

	2021	2020
	£	£
Contracted but not provided for in the financial statements	-	-

20. RELATED PARTY DISCLOSURES

Payments in respect of the provision of key management personnel services comprised £Nil (2020: £69,824) to Auxilium Advisers Limited. The Charity contracted with Auxilium Advisers Limited (Company number 09705627) to act as COO. This contract for the provision of the services of the COO came to an end on 31st January 2020 and from 1st February 2020 the COO was directly employed by the Charity.

An interest free loan of £12,000 was made to the Chief Executive Officer in 2017 for the purchase of a car. The balance owed to the Charity as at 31 March 2021 was £Nil (2020 - £290).

The aggregate amount of donations received by the Charity from Trustees, or their close relatives or related parties amounted to £1,244 (2020 - £3,144).

Millfield Greenway Business Park Management Ltd is 75% owned by the Charity. It manages certain common areas and shared works of the Millfield Greenway Business Park site. The company has minimal activity and a very low level of net assets.

21. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £10 by guarantee.

22. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (FY20)

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,059,542	483,242	1,542,784
Other trading activities	110,384	-	110,384
Investment income	4,184	-	4,184
Total	1,174,110	483,242	1,657,352
EXPENDITURE ON			
Raising funds	118,538	-	118,538
Charitable activities			
Dog training	305,427	121,450	426,877
Assistance dog placement and aftercare	382,677	309,925	692,602
Bio Detection research projects	299,900	120,293	420,193
Education and awareness	175,845	-	175,845
Volunteer liaison	190,605	11,652	202,257
Total	1,472,992	563,320	2,036,312
NET INCOME	(298,882)	(80,078)	(378,960)
Transfers between funds	-	-	-
Net movement in funds	(298,882)	(80,078)	(378,960)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,497,966	381,888	3,879,854
TOTAL FUNDS CARRIED FORWARD	3,199,084	301,810	3,500,894

23. COMPARATIVES FOR THE BALANCE SHEET (FY20)

	Unrestricted fund	Restricted funds	Total funds
	£		£
FIXED ASSETS			
Tangible assets	1,605,006		1,605,006
CURRENT ASSETS			
Stocks	9,575		9,575
Debtors	725,298		725,298
Cash at bank and in hand	1,012,438	301,810	1,314,248
	1,747,311	301,810	2,049,121
CREDITORS			
Amounts falling due within one year	(153,223)		(153,223)
NET CURRENT ASSETS	1,594,078	301,810	1,895,888
TOTAL ASSETS LESS CURRENT LIABILITIES	3,199,084	301,810	3,300,894
NET ASSETS	**3,199,084**	301,810	3,500,894
FUNDS			
Unrestricted funds			3,199,084
Restricted funds			301,810
TOTAL FUNDS			3,500,894

Registered Company number
6399500 (England and Wales)

Registered Charity numbers
1124533 (England and Wales)
SC044434 (Scotland)

Principal and Registered office
Unit 3, Millfield
Greenway Business Park
Winslow Road
Great Horwood
Milton Keynes, MK17 0NP

Trustees serving during the year and up to the date of signing of these accounts

The Hon. Lady Duncan Smith (Chair)	(resigned June 2021)
Clive Everest MA, FCA	(Chair from June 2021) *
Dr Victoria Hordern BSc, MBBS, MD, FRCP	
Andrew Keegan ACMA, CGMA*	(resigned June 2021)
Dr Alan Makepeace BSc, MBBS, FRCR, FRCS(Eng), FRCS(Edin)*	
Paul Steckler BSc (Hons)	
Asvin Morjaria BAcc (Hons), FCA	(appointed 3 December 2021)
Dr Siobhan Dennis MBiol, PhD	(appointed 21 January 2022)

*Members of the Audit and Risk Committee. Since June 2021 the responsibilities of this committee have been subsumed back into the main Board.

Honorary Treasurer
Andrew Keegan ACMA, CGMA (resigned June 2021)

Chief Executive and Chief Scientific Officer
Dr Claire Guest BSc (Hons), MSc HonDSc, DHP, BCAh, FRSA

Chief Operating Officer and Company Secretary

Andrew Whitby-Collins BA (Hons), FRSA	(resigned July 2021)
Mark Rawden MBA, B.Sc (Hons), FRSA	(appointed August 2021)

Independent Auditor
Saffery Champness LLP
71 Queen Victoria Street
London EC4V 4BE

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

HSBC Bank plc
22 West Street
Dunstable
Bedfordshire
LU6 1SY

Nationwide Building Society
Nationwide House,
Pipers Way,
Swindon SN38 1NW

Barclays Bank (from May 2021)
22-24 Upper Marlborough Road
St Albans
Hertfordshire AL1 3AL

Medical Detection Dogs

3 Millfield, Greenway Business Park, Winslow Road,
Great Horwood, Milton Keynes, MK17 0NP

operations@medicaldetectiondogs.org.uk
www.medicaldetectiondogs.org.uk | 01296 655888

Registered Charity in England and Wales No. 1124533
and in Scotland No. SC044434

Assistance Dogs UK

Assistance Dogs INTERNATIONAL EUROPE (ADEu)

Assistance Dogs INTERNATIONAL

Registered with FUNDRAISING REGULATOR