

THE SEEING DOGS ALLIANCE

England & Wales · Charity number 1156790

Details

Other names	SDA, SEEING DOGS, THE ALLIANCE
Status	Registered
Legal form	CIO
Registered	2014-04-24
Register	View on the Charity Commission register

Contact

Address	18 Court Lodge Road Gillingham ME7 2QU
Phone	01634 572125
Email	info@seeingdogs.org.uk
Website	www.seeingdogs.org.uk

Activities

Objects: THE RELIEF OF BLIND AND PARTIALLY SIGHTED PERSONS, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(1) PROMOTING THE INDEPENDENT MOBILITY OF BLIND AND PARTIALLY SIGHTED PERSONS BY PROVIDING THEM WITH GUIDE DOGS, KNOWN AS "SEEING DOGS";(2) BREEDING, PURCHASING OR OTHERWISE LAWFULLY ACQUIRING DOGS OF A NATURE AND PHYSIQUE APPROPRIATE FOR TRAINING AS SEEING DOGS;(3) ADVANCING THE MOBILITY AND INDEPENDENCE OF BLIND AND PARTIALLY SIGHTED PERSONS WHO SEEK THE SERVICES OF THE CIO BY PROVIDING THEM WITH SEEING DOGS, AND PROVIDING INSTRUCTION IN RELATION TO THE USE, CARE AND CONTROL OF SEEING DOGS;(4) PROVIDING MOBILITY ARTEFACTS (PRIMARILY THE "LONG CANE"), AND INSTRUCTION IN RELATION TO THEIR USAGE IF A BLIND OR PARTIALLY SIGHTED PERSON CANNOT BE PROVIDED WITH A SEEING DOG, DUE TO THEIR PHYSICAL OR MENTAL STATE;(5) FACILITATING THE TRAINING OF PERSONS SELECTED BY THE CIO TO BECOME SEEING DOG TRAINERS; AND(6) FACILITATING THE PRODUCTION AND CIRCULATION OF INFORMATION ON SEEING DOGS, BLIND MOBILITY OR ANY OTHER INFORMATION IN FURTHERANCE OF THE INDEPENDENT MOBILITY OF BLIND AND PARTIALLY SIGHTED PERSONS.

Activities: The relief of blind and partially sighted people, mainly by training and providing guide dogs known as "Seeing Dogs" and training those people instruction in the use, care and control of Seeing Dogs.Breeding, purchasing or otherwise lawfully acquiring dogs of a nature and physique appropriate for training as Seeing

Dogs.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£291,284	£117,535	-	-
2023-12-31	£123,335	£136,501	-	-
2022-12-31	£77,432	£80,864	-	-
2021-12-31	£118,024	£59,508	-	-
2020-12-31	£87,732	£41,096	-	-

Trustees

Name	Role	Appointed
Liam John Flynn	Chair	2022-09-03
Caroline Louise Stanfield		2023-10-05
GILL SHEPPARD		2014-02-24
James Neil Ewart		2025-09-06
Kirsten Elizabeth Angela Roberts		2023-10-05
Mark William Corrgan		2014-07-05
Melissa Robson		2023-10-05
Pamela Elizabeth Megahey		2021-09-04

Accounts

The Seeing Dogs Alliance

Report of the Trustees and Financial Statements for the year ended 31 December 2024

The trustees of The Seeing Dogs Alliance present their Report and Financial Statements for the year ended 31 December 2024. The financial statements comply with the Charities Act 2011, the Constitution of the Charity, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Charity reference and administration details

The Seeing Dogs Alliance operates under the abbreviated name of Seeing Dogs. Seeing Dogs is a registered charity (number 1156790). Its principal address is 18 Court Lodge Road, Gillingham, Kent. ME7 2QU.

Trustees

The trustees serving on 6 September 2025 were as follows:

Liam Flynn - Chair
Gill Sheppard – Honorary President
Mark Corrigan – Treasurer
Pamela Megahey
Kirsten Roberts – Secretary
Melissa Robson – Social Media and Communications
Caroline Stanfield

2. Structure, governance and management

Seeing Dogs is a charitable incorporated organisation (CIO), established on 24 April 2014, having been converted from an unincorporated association. It is governed by a constitution for a CIO with voting members other than its charity trustees, which was last amended¹ on 14 October 2014.

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not exceeding £5) as may be required for the payment of the debts and liabilities of the CIO, contracted before that person ceases to be a member, for the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

Trustees are elected by the members at the Annual General Meeting. New trustees may be appointed by the existing elected trustees, and are then elected at the next Annual General Meeting.

A third of the elected trustees stand down at the Annual General Meeting, but are eligible to offer themselves for re-election. If a third does not constitute a whole number, the number nearest to a third stand down. Trustees required to stand down are those who have been in office the longest since their last election. If more than the required number to stand down meet this criterion, and the trustees cannot agree amongst themselves which of them should stand down, lots are drawn.

Trustees of the CIO do not receive any remuneration for their services to the CIO, but can claim expenses. 2 trustees claimed expenses in 2024 for travelling to Trustees' Meetings.

Trustee applicants are made aware of their responsibilities as trustees, and are told the Charity Commission publications they should read. They are usually interviewed by two existing trustees, and are always required to attend a Trustees' Meeting as observers, so that they and the existing trustees can judge their suitability to be trustees before being appointed.

Trustees' responsibilities

The trustees have overall responsibility for the activities of the charity, and ensure these are consistent with the charity's constitution. The Treasurer is expected to advise the trustees on financial matters, and to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period.

Management

Management of the charity is the responsibility of the trustees, and this is under constant review and discussed formally by the trustees at Trustees' Meetings, which take place every three months.

The Treasurer reports to the board at each Trustee's Meeting on the position of the accounts at the time of the meeting.

The charity has no permanent employees. At present, three Guide Dog Mobility Instructors work for the charity on a contractual basis, training dogs and partnerships under a separate agreement for each partnership, or group of partnerships, trained. If they train more than one dog at the same time, the fee for the training of the partnerships is slightly less than the fee for training one dog and owner. They also assess puppies for their suitability to be trained as Seeing Dogs (the charity's term for guide dogs), and supervise puppy walkers.

3. Objects and activities

The objects for which Seeing Dogs was established are:

The relief of blind and partially sighted persons, in particular but not exclusively by:

- (1) Promoting the independent mobility of blind and partially sighted persons by providing them with guide dogs, known as "Seeing Dogs;

- (2) Breeding, purchasing or otherwise lawfully acquiring dogs of a nature and physique appropriate for training as Seeing Dogs;
- (3) advancing the mobility and independence of blind and partially sighted persons who seek the services of the CIO by providing them with Seeing Dogs, and providing instruction in relation to the use, care and control of Seeing Dogs;
- (4) Providing mobility artefacts (primarily the long cane), and instruction in relation to their usage, if a blind or partially sighted person cannot be provided with a Seeing Dog, due to their physical or mental state;
- (5) Facilitating the training of persons selected by the CIO to become Seeing Dog trainers; and
- (6) Facilitating the production and circulation of information on Seeing Dogs, blind mobility or any other information in furtherance of the independent mobility of blind and partially sighted persons.

Our purpose is to:

- Deliver the Seeing Dog service and any other services we may provide in future.
- Break down legal and physical barriers and
- Use our expertise to ensure that Seeing Dog owners can get out and about on their own.

Although our objects include providing blind and partially sighted persons with long cane training, we shall be concentrating for the foreseeable future on training blind and partially sighted persons with Seeing Dogs. Until funds permit, we shall be referring anyone who cannot use a Seeing Dog to other organisations which provide long cane training.

We shall also not be training our own Guide Dog Mobility Instructors until we have sufficient funds.

Aims

Our main aim is to raise more funds to enable us to train more partnerships. We are a member of the International Guide Dog Federation (IGDF), and Assistance Dogs UK (ADUK) which enables member charities to purchase dogs and puppies from charities which breed their own dogs and breed an excess of puppies for their own needs, so they sell puppies and adult dogs to other charities which need them. The Chair of Seeing Dogs, Liam Flynn is a current member of the ADUK Board of Trustees.

Public benefit

The trustees of the CIO have paid due regard to the public benefit guidance published by the Charity Commission. Our objects and aims fall within the subsections of the Charities Act 2011 relating to those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No blind or partially sighted person should be prevented from applying for a Seeing Dog due to

financial difficulties. Although we expect our clients to maintain their own dogs, if they are unable to afford a vet's bill, we will always try to help.

We trained 4 more Seeing Dog partnerships and placed 4 more puppies with Puppy walkers during 2024

We received several inquiries from blind people wanting a guide dog, some of which have turned into applications for Seeing Dogs.

Fundraising

Total funds raised in 2024 were £291,284 compared with £123,335 in 2023.

In an attempt to maximise funding from trusts, the charity has continued with its contract with a professional fund raiser and is actively seeking additional sources of funds, but has now dispensed with the services of the Public Relations company that was being used, but is taking advice in the form of a capacity review.

4. Achievements and performance

We trained 4 more partnerships in 2024 and there were 17 working partnerships at the end of the year. Additionally, we purchased 4 more pups during the year which were placed, either with our puppy walkers or trainers. Satisfaction of our Seeing Dog owners with our service remains extremely high.

5. Finance

Total incoming resources for the year were £291,284, Resources expended on charitable activities were £117,535 and expenditure on training Seeing Dog partnerships remains by far the greatest part of the charity's costs. Spending on administration is kept at a minimal level.

Total retained funds are unrestricted and are represented by cash at bank and that held for investment purposes.

6. Future plans

We trained 4 partnerships during 2024. All the dogs involved, the puppies were placed with puppy walkers in 2023

We anticipate that this level of activity will continue for the foreseeable future, which the trustees consider to be approximately 12 months, but would increase in line with increased funding. The availability of suitable dogs and puppies remained challenging, making for a bottleneck in the training of partnerships, but this has shown signs of improving in recent months.

The charity received significant funds from legacies during the year, and this has further stabilised the charity's position, and will provide the platform for expansion. It is with this in mind, that the charity has engaged a consultancy to review and advise on expansion and governance as we grow, and we are hopeful of bringing in 2 more potential trainers. Additionally, we are currently looking at bringing in a Puppy Walking supervisor to strengthen the team.

The charity seeks to maintain its available reserves, to continue operating at the current level of activity, and this is under constant review.

7. Thanks

As always our thanks goes to our instructors, John Grave, Wendy Biss-Cooper and Susan Scott, and also to our puppy walkers, Chris and Margaret Atkins, Jane and Tony Anderson and John Ferguson.

Without these individuals we would not be able to manage.

This report was approved by the trustees on 6 September 2025, and signed on their behalf by:-

Chair, Liam Flynn

6 September 2025

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE SEEING DOGS ALLIANCE (Charity No 1156790)
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
Set out on Pages 7 to 10**

The charity's trustees consider that an audit is not required for this year (under section 145 (1) of the Charities Act 2011 (the Act)) and that independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Branson

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Date: 6 September 2025

THE SEEING DOGS ALLIANCE

Statement of Financial Activities Year Ended 31 December 2024

	Note	2024 £	2023 £
Income			
Subscriptions and donations		34,932	36,170
Activities for generating funds		70,889	82,366
Legacies		180,931	2,000
Investment Income (Bank Interest)		4,532	2,799
Total incoming resources		<u>291,284</u>	<u>123,335</u>
Expenditure			
Costs of generating funds	2	33,606	48,673
Costs of Charitable activities	3	83,929	87,828
Total expenditure		<u>117,535</u>	<u>136,501</u>
Net income/(expenditure) and net movement in funds for the year		173,749	(13,166)
Total Funds brought forward		157,650	170,816
Total Funds Carried Forward		<u>331,399</u>	<u>157,650</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities, and all funds are unrestricted.

Balance Sheet – 31 December 2024

	2024 £	2023 £
Current Assets		
Other debtors	1,000	1,000
Cash held as an Investment	324,733	152,530
Cash at bank	<u>17,977</u>	<u>4,120</u>
	<u>343,710</u>	<u>157,650</u>
Creditors: amounts falling due within one year	12,311	-
Net current assets	<u>331,399</u>	<u>157,650</u>
Total assets less current liabilities	<u>331,399</u>	<u>157,650</u>
Unrestricted funds		
Total Funds brought forward	157,650	170,816
Surplus (deficit) for period	173,748	(13,166)
Total Charity Funds	<u>331,399</u>	<u>157,650</u>

THE SEEING DOGS ALLIANCE

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

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made
- when a distribution is received from the estate.

1.3 Interest Receivable

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

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purpose.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Going Concern

The trustees consider that the charity is a going concern as it has sufficient funds to continue its activities for the foreseeable future, and at least for a period of not less than 12 months.

2. Costs of Generating Funds

	2024 £	2023 £
Fundraising and Administration	16,845	18,804
Advertising and PR	16,600	29,860
Website	161	9
	<u>33,606</u>	<u>48,673</u>

3. Costs of Charitable Activities

	2024 £	2023 £
Dog training and equipment	73,844	79,706
Vets' Fees	4,893	2,864
Insurance	4,540	4,349
Printing, postage and stationery	277	257
Membership Fees	425	652
	<u>83,929</u>	<u>87,828</u>

THE SEEING DOGS ALLIANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

4. Trustees and Related Party Transactions

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the organisation during the year.

5. Employees

Seeing Dogs had no employees during the year.

6. Taxation

Seeing Dogs is a registered charity and therefore exempt from taxation under s 205 of the ICTA 1988.

The Financial Statements have been approved by the trustees and signed on their behalf by:

Mark Corrigan
Treasurer

Date: 6 September 2025

THE SEEING DOGS ALLIANCE

England & Wales - Charity number 1156790

Accounts

The Seeing Dogs Alliance

Report of the Trustees and Financial Statements for the year ended 31 December 2023

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Trustees

The trustees serving at 10 October 2024 were as follows:

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Gill Sheppard – Honorary President
Mark Corrigan – Treasurer
Pamela Megahey
Kirsten Roberts – Secretary
Melissa Robson – Social Media and Communications
Caroline Stanfield

2. Structure, governance and management

Seeing Dogs is a charitable incorporated organisation (CIO), established on 24 April 2014, having been converted from an unincorporated association. It is governed by a constitution for a CIO with voting members other than its charity trustees, which was last amended¹ on 14 October 2014.

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not exceeding £5) as may be required for the payment of the debts and liabilities of the CIO, contracted before that person ceases to be a member, for the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

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Trustees of the CIO do not receive any remuneration for their services to the CIO, but can claim expenses. 4 trustees claimed expenses in 2023 for travelling to Trustees' Meetings.

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Trustees' responsibilities

The trustees have overall responsibility for the activities of the charity, and ensure these are consistent with the charity's constitution. The Treasurer is expected to advise the trustees on financial matters, and to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period.

Management

Management of the charity is the responsibility of the trustees, and this is under constant review and discussed formally by the trustees at Trustees' Meetings, which take place every three months.

The Treasurer reports to the board at each Trustee's Meeting on the position of the accounts at the time of the meeting.

The charity has no permanent employees. At present, three Guide Dog Mobility Instructors work for the charity on a contractual basis, training dogs and partnerships under a separate agreement for each partnership, or group of partnerships, trained. If they train more than one dog at the same time, the fee for the training of the partnerships is slightly less than the fee for training one dog and owner. They also assess puppies for their suitability to be trained as Seeing Dogs (the charity's term for guide dogs), and supervise puppy walkers.

3. Objects and activities

The objects for which Seeing Dogs was established are:

The relief of blind and partially sighted persons, in particular but not exclusively by:

- (1) Promoting the independent mobility of blind and partially sighted persons by providing them with guide dogs, known as "Seeing Dogs;

- (2) Breeding, purchasing or otherwise lawfully acquiring dogs of a nature and physique appropriate for training as Seeing Dogs;
- (3) advancing the mobility and independence of blind and partially sighted persons who seek the services of the CIO by providing them with Seeing Dogs, and providing instruction in relation to the use, care and control of Seeing Dogs;
- (4) Providing mobility artefacts (primarily the long cane), and instruction in relation to their usage, if a blind or partially sighted person cannot be provided with a Seeing Dog, due to their physical or mental state;
- (5) Facilitating the training of persons selected by the CIO to become Seeing Dog trainers; and
- (6) Facilitating the production and circulation of information on Seeing Dogs, blind mobility or any other information in furtherance of the independent mobility of blind and partially sighted persons.

Our purpose is to:

- Deliver the Seeing Dog service and any other services we may provide in future.
- Break down legal and physical barriers and
- Use our expertise to ensure that Seeing Dog owners can get out and about on their own.

Although our objects include providing blind and partially sighted persons with long cane training, we shall be concentrating for the foreseeable future on training blind and partially sighted persons with Seeing Dogs. Until funds permit, we shall be referring anyone who cannot use a Seeing Dog to other organisations which provide long cane training.

We shall also not be training our own Guide Dog Mobility Instructors until we have sufficient funds.

Aims

Our main aim is to raise more funds to enable us to train more partnerships. We are a member of the International Guide Dog Federation (IGDF), and Assistance Dogs UK (ADUK) which enables member charities to purchase dogs and puppies from charities which breed their own dogs, and breed an excess of puppies for their own needs, so they sell puppies and adult dogs to other charities which need them. The Chair of Seeing Dogs, Liam Flynn is a current member of the ADUK Board of Trustees.

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The trustees of the CIO have paid due regard to the public benefit guidance published by the Charity Commission. Our objects and aims fall within the subsections of the Charities Act 2011 relating to those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No blind or partially sighted person should be prevented from applying for a Seeing Dog due to

financial difficulties. Although we expect our clients to maintain their own dogs, if they are unable to afford a vet's bill, we will always try to help.

We trained 4 more Seeing Dog partnerships and placed 4 more puppies with Puppy walkers during 2023

We received several inquiries from blind people wanting a guide dog, some of which have turned into applications for Seeing Dogs.

Fundraising

Total funds raised in 2023 were £123,335 compared with £77,432 in 2022.

In an attempt to maximise funding from trusts, the charity has continued with its contract with a professional fund raiser and is actively seeking additional sources of funds, and to that end have maintained the services of a Public Relations company in order to raise awareness of the charity and the service it provides.

4. Achievements and performance

We trained 4 more partnerships in 2023 and there were 18 working partnerships at the end of the year. Additionally we purchased 4 more pups during the year which were placed, either with our puppy walkers or trainers. Satisfaction of our Seeing Dog owners with our service remains extremely high.

5. Finance

Total incoming resources for the year were £123,335, Resources expended on charitable activities were £136,501 and expenditure on training Seeing Dog partnerships remains by far the greatest part of the charity's costs. Spending on administration is kept to a minimal level.

Total retained funds are unrestricted and are represented by cash at bank and that held for investment purposes.

6. Future plans

We trained 4 partnerships during 2023. All dogs involved the puppies placed with puppy walkers in 2022

We anticipate that this level of activity will continue for the foreseeable future, which the trustees consider to be approximately 12 months, but would increase in line with increased funding

The charity seeks to maintain its available reserves, to continue operating at the current level of activity, and this is under constant review.

7. Thanks

Following the AGM in September 2023, three new Trustees were appointed:-

Kirsten Roberts
Melissa Robson and
Caroline Stanfield

Liam Flynn took over as Chair of the Board at the same AGM and Gill Sheppard stepped down as Chair and was elected to the role of Honorary President for the Charity.

Neil Ewart, who served on the Trustee Board for fifteen years also signalled his intention to stand down from the Board in March 2024, which he duly did.

We would like to acknowledge the vast wealth of experience Neil has brought to the organisation and the dedication he has shown to Seeing Dogs over the last fifteen years. Neil remains available as an unremunerated consultant to the Board.

Whilst we have three contracted Seeing Dogs mobility instructors (Trainers), we are carefully controlling the number of applicants we accept, to ensure there aren't too many people waiting overly long.

Since the last AGM, we have continued to work with Siren Comms and are also taking advice from a professional fundraiser.

As always our thanks goes to our instructors, John Grave, Wendy Biss-Cooper and Susan Scott, and also to our puppy walkers, Chris and Margaret Atkins, Jane and Tony Anderson and John Ferguson.

Without these individuals we would not be able to manage.

This report was approved by the trustees on 10 October 2024, and signed on their behalf by:-

Chair, Liam Flynn

10 October 2024

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE SEEING DOGS ALLIANCE (Charity No 1156790)
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023
Set out on Pages 7 to 10**

The charity's trustees consider that an audit is not required for this year (under section 145 (1) of the Charities Act 2011 (the Act)) and that independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Branson

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Date: 2 September 2024

THE SEEING DOGS ALLIANCE

Statement of Financial Activities Year Ended 31 December 2023

	Note	2023 £	2022 £
Income			
Subscriptions and donations		36,170	32,983
Activities for generating funds		84,366	43,789
Investment income (bank interest)		2,799	660
Total incoming resources		<u>123,335</u>	<u>77,432</u>
Expenditure			
Costs of generating funds	2	48,673	22,809
Costs of Charitable activities	3	87,828	58,055
Total expenditure		<u>136,501</u>	<u>80,864</u>
Net income/(expenditure) and net movement in funds for the year		(13,166)	(3,432)
Total Funds brought forward		170,816	174,248
Total Funds Carried Forward		<u>157,650</u>	<u>170,816</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities, and all funds are unrestricted.

Balance Sheet – 31 December 2023

	2023 £	2022 £
Current Assets		
Other debtors	1,000	1,000
Cash held as an Investment	152,530	167,699
Cash at bank	<u>4,120</u>	<u>2,117</u>
	<u>157,650</u>	<u>170,816</u>
Creditors: amounts falling due within one year	-	-
Net current assets	<u>157,650</u>	<u>170,816</u>
Total assets less current liabilities	<u>157,650</u>	<u>170,816</u>
Unrestricted funds		
Total Funds brought forward	170,816	174,248
Surplus (deficit) for period	(13,166)	(3,432)
Total Charity Funds	<u>157,650</u>	<u>170,816</u>

THE SEEING DOGS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made
- when a distribution is received from the estate.

1.3 Interest Receivable

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

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purpose.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Going Concern

The trustees consider that the charity is a going concern as it has sufficient funds to continue its activities for the foreseeable future, and at least for a period of not less than 12 months.

2. Costs of Generating Funds

	2023 £	2022 £
Fundraising and Administration	18,804	21,309
Advertising and PR	29,860	1,500
Website	9	-
	<u>48,673</u>	<u>22,809</u>

3. Costs of Charitable Activities

	2023 £	2022 £
Dog training and equipment	79,706	50,563
Vets' Fees	2,864	2,448
Insurance	4,349	3,761
Printing, postage and stationery	257	656
Membership Fees	652	627
	<u>87,828</u>	<u>58,055</u>

THE SEEING DOGS ALLIANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

4. Trustees and Related Party Transactions

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the organisation during the year.

5. Employees

Seeing Dogs had no employees during the year.

6. Taxation

Seeing Dogs is a registered charity and therefore exempt from taxation under s 205 of the ICTA 1988.

The Financial Statements have been approved by the trustees and signed on their behalf by:

Mark Corrigan
Treasurer

Date: 10 October 2024

Accounts

The Seeing Dogs Alliance

Report of the Trustees and Financial Statements for the year ended 31 December 2022

The trustees of The Seeing Dogs Alliance present their Report and Financial Statements for the year ended 31 December 2021. The financial statements comply with the Charities Act 2011, the Constitution of the Charity, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Charity reference and administration details

The Seeing Dogs Alliance operates under the abbreviated name of Seeing Dogs. Seeing Dogs is a registered charity (number 1156790). Its principal address is 18 Court Lodge Road, Gillingham, Kent. ME7 2QU.

Trustees

The trustees serving at 2 September 2023 were as follows:

Gill Sheppard – Chair
Neil Ewart,
Mark Corrigan ACMA – Treasurer
Liam Flynn
Pamela Megahey

2. Structure, governance and management

Seeing Dogs is a charitable incorporated organisation (CIO), established on 24 April 2014, having been converted from an unincorporated association. It is governed by a constitution for a CIO with voting members other than its charity trustees, which was last amended¹ on 14 October 2014.

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not exceeding £5) as may be required for the payment of the debts and liabilities of the CIO, contracted before that person ceases to be a member, for the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

Trustees are elected by the members at the Annual General Meeting. New trustees may be appointed by the existing elected trustees, and are then elected at the next Annual General Meeting.

A third of the elected trustees stand down at the Annual General Meeting, but are eligible to offer themselves for re-election. If a third does not constitute a whole number, the number nearest to a third stand down. Trustees required to stand down are those who have been in office the longest since their last election. If more than the required number to stand down meet this criterion, and the trustees cannot agree amongst themselves which of them should stand down, lots are drawn.

Trustees of the CIO do not receive any remuneration for their services to the CIO, but can claim expenses. Three trustees claimed expenses in 2022 for travelling to Trustees' Meetings.

Trustee applicants are made aware of their responsibilities as trustees, and are told the Charity Commission publications they should read. They are usually interviewed by two existing trustees, and are always required to attend a Trustees' Meeting as observers, so that they and the existing trustees can judge their suitability to be trustees before being appointed.

Trustees' responsibilities

The trustees have overall responsibility for the activities of the charity, and ensure these are consistent with the charity's constitution. The Treasurer is expected to advise the trustees on financial matters, and to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period.

Management

Management of the charity is the responsibility of the trustees, and this is under constant review and discussed formally by the trustees at Trustees' Meetings, which take place every three months.

The Treasurer reports to the board at each Trustee's Meeting on the position of the accounts at the time of the meeting.

The charity has no permanent employees. At present, three Guide Dog Mobility Instructors work for the charity on a contractual basis, training dogs and partnerships under a separate agreement for each partnership, or group of partnerships, trained. If they train more than one dog at the same time, the fee for the training of the partnerships is slightly less than the fee for training one dog and owner. They also assess puppies for their suitability to be trained as Seeing Dogs (the charity's term for guide dogs), and supervise puppy rearers.

3. Objects and activities

The objects for which Seeing Dogs was established are:

The relief of blind and partially sighted persons, in particular but not exclusively by:

- (1) Promoting the independent mobility of blind and partially sighted persons by providing them with guide dogs, known as "Seeing Dogs;
- (2) Breeding, purchasing or otherwise lawfully acquiring dogs of a nature

- and physique appropriate for training as Seeing Dogs;
- (3) advancing the mobility and independence of blind and partially sighted persons who seek the services of the CIO by providing them with Seeing Dogs, and providing instruction in relation to the use, care and control of Seeing Dogs;
 - (4) Providing mobility artefacts (primarily the long cane), and instruction in relation to their usage, if a blind or partially sighted person cannot be provided with a Seeing Dog, due to their physical or mental state;
 - (5) Facilitating the training of persons selected by the CIO to become Seeing Dog trainers; and
 - (6) Facilitating the production and circulation of information on Seeing Dogs, blind mobility or any other information in furtherance of the independent mobility of blind and partially sighted persons.

Our purpose is to:

- Deliver the Seeing Dog service and any other services we may provide in future.
- Break down legal and physical barriers and
- Use our expertise to ensure that Seeing Dog owners can get out and about on their own.

Although our objects include providing blind and partially sighted persons with long cane training, we shall be concentrating for the foreseeable future on training blind and partially sighted persons with Seeing Dogs. Until funds permit, we shall be referring anyone who cannot use a Seeing Dog to other organisations which provide long cane training.

We shall also not be training our own Guide Dog Mobility Instructors until we have sufficient funds.

Aims

Our main aim is to raise more funds to enable us to train more partnerships. We are a member of the International Guide Dog Federation (IGDF), and the European Guide Dog Federation (EGDF) which enables member charities to purchase dogs and puppies from charities which breed their own dogs, and breed an excess of puppies for their own needs, so they sell puppies and adult dogs to other charities which need them.

Public benefit

The trustees of the CIO have paid due regard to the public benefit guidance published by the Charity Commission. Our objects and aims fall within the subsections of the Charities Act 2011 relating to those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No blind or partially sighted person should be prevented from applying for a Seeing Dog due to financial difficulties. Although we expect our clients to maintain their own dogs, if they are unable to afford a vet's bill, we will always try to help.

We trained four more Seeing Dog partnerships and placed 6 more puppies with Puppy Rearers during the year

We received several inquiries from blind people wanting a guide dog, some of which have turned into applications for Seeing Dogs.

Fundraising

Total funds raised in 2022 were £77,432 compared with £118,024 in 2021, and had received a significant legacy of some £75,000 during 2021.

In an attempt to maximise funding from trusts, the charity has continued with its contract with a professional fund raiser and is actively seeking additional sources of funds, and to that end have engaged the services of a Public Relations company in order to raise awareness of the charity and the service it provides.

4. Achievements and performance

We trained 4 more partnerships in 2022 and there were 14 working partnerships at the end of the year. Additionally we purchased 6 more pups during the year which were placed, either with our puppy walkers or trainers. Satisfaction of our Seeing Dog owners with our service remains extremely high.

5. Finance

Total incoming resources for the year were £77,432, Resources expended on charitable activities were £80,864 and expenditure on training Seeing Dog partnerships remains by far the greatest part of the charity's costs. Spending on administration is kept to a minimal level.

Total retained funds are unrestricted and are represented by cash at bank and that held for investment purposes.

6. Future plans

We trained four partnerships during 2022. All dogs involved the puppies placed with puppy rearers' in 2021

We anticipate that this level of activity will continue for the foreseeable future, but would increase in line with increased funding

7. Thanks

As this is my last report before handing over the chair to Liam, I decided to approach

things differently this time. It's normal to review the previous year, but on this occasion I am going back 4 years.

In the late summer of 2019 it was clear that we had reached a very point, and due to Ill health we would need to change the address of the charity's head office, and John kindly stepped in and came to the rescue and without his help we may have folded.

In the intervening years we have managed to pull off something of a phoenix act. On the trustee front, while Stephen stood down a year or so ago, Pam and Liam had already joined us

From the beginning of Seeing Dogs, John had been our only instructor; but of recent years he has been joined by Sue Scott and Wendy Biss-Cooper. In spite of having three instructors now, we are carefully controlling the number of applicants we accept to ensure there aren't too many people waiting overly long.

Since the last AGM we have engaged Siren Comms to help with publicity and are taking advice from a professional fundraiser. Although we are really just a micro-charity, we are beginning to see signs of growth. An organization does not need to be large to be successful.

Finally, I would like to take this opportunity of wishing Liam well as he takes over from me. May he guide Seeing Dogs into a successful future; and I hope the trustees do not suffer any of the traumas we experienced four years ago

As always, thanks go to our instructors, John Grave, Neil Ewart and Susan Scott. Thanks also goes to Chris and Margaret Atkins our long standing puppy walkers. Without these individuals, we would not be able to manage
This report was approved by the trustees on 4th September, 2022 and signed on their behalf by:

Chair, Gill Sheppard

2 September 2023

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE SEEING DOGS ALLIANCE (Charity No 1156790)
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022
Set out on Pages 7 to 10**

The charity's trustees consider that an audit is not required for this year (under section 145 (1) of the Charities Act 2011 (the Act)) and that independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Branson

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Date: 2 September 2023

THE SEEING DOGS ALLIANCE

Statement of Financial Activities Year Ended 31 December 2022

	Note	2022 £	2021 £
Income			
Subscriptions and donations		32,983	94,766
Activities for generating funds		43,789	23,250
Investment income (bank interest)		660	8
Total incoming resources		<u>77,432</u>	<u>118,024</u>
Expenditure			
Costs of generating funds	2	22,809	15,003
Costs of Charitable activities	3	58,055	44,505
Total expenditure		<u>80,864</u>	<u>59,508</u>
Net income/(expenditure) and net movement in funds for the year		(3,432)	58,516
Total Funds brought forward		174,248	115,732
Total Funds Carried Forward		<u>170,816</u>	<u>174,248</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities, and all funds are unrestricted.

Balance Sheet – 31 December 2022

	2022 £	2021 £
Current Assets		
Other debtors	1,000	1,000
Cash held as an Investment	167,699	159,845
Cash at bank	<u>2,117</u>	<u>13,403</u>
		<u>174,248</u>
Creditors: amounts falling due within one year	-	-
Net current assets	<u>170,816</u>	<u>174,248</u>
Total assets less current liabilities	<u>170,816</u>	<u>174,248</u>
Unrestricted funds		
Total Funds brought forward	174,248	115,732
Surplus (deficit) for period	(3,432)	58,516
Total Charity Funds	<u>170,816</u>	<u>174,248</u>

THE SEEING DOGS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made
- when a distribution is received from the estate.

1.3 Interest Receivable

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

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purpose.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Going Concern

The trustees consider that the charity is a going concern as it has sufficient funds to continue its activities for the foreseeable future, and at least for a period of not less than 12 months.

2. Costs of Generating Funds

	2022 £	2021 £
Fundraising and Administration	21,309	12,023
Advertising and PR	1,500	1,800
Website	-	1180
	<u>22,809</u>	<u>15,003</u>

3. Costs of Charitable Activities

	2022 £	2021 £
Dog training and equipment	50,563	36,014
Vets' Fees	2,448	5,163
Insurance	3,761	2,528
Printing, postage and stationery	656	173
Membership Fees	627	627
	<u>58,055</u>	<u>44,505</u>

THE SEEING DOGS ALLIANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

4. Trustees and Related Party Transactions

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the organisation during the year.

5. Employees

Seeing Dogs had no employees during the year.

6. Taxation

Seeing Dogs is a registered charity and therefore exempt from taxation under s 205 of the ICTA 1988.

The Financial Statements have been approved by the trustees and signed on their behalf by:

Gill Sheppard
Chair

Date: 2 September 2023

Mark Corrigan
Treasurer

Date: 2 September 2023

THE SEEING DOGS ALLIANCE

England & Wales - Charity number 1156790

Accounts

The Seeing Dogs Alliance

Report of the Trustees and Financial Statements for the year ended 31 December 2021

The trustees of The Seeing Dogs Alliance present their Report and Financial Statements for the year ended 31 December 2021. The financial statements comply with the Charities Act 2011, the Constitution of the Charity, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Charity reference and administration details

The Seeing Dogs Alliance operates under the abbreviated name of Seeing Dogs. Seeing Dogs is a registered charity (number 1156790). Its principal address is 18 Court Lodge Road, Gillingham, Kent. ME7 2QU.

Trustees

The trustees serving at 1 September 2021 were as follows:

Gill Sheppard – Chairperson
Neil Ewart,
Mark Corrigan ACMA – Treasurer
Stephen Anderson

2. Structure, governance and management

Seeing Dogs is a charitable incorporated organisation (CIO), established on 24 April 2014, having been converted from an unincorporated association. It is governed by a constitution for a CIO with voting members other than its charity trustees, which was last amended¹ on 14 October 2014.

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not exceeding £5) as may be required for the payment of the debts and liabilities of the CIO, contracted before that person ceases to be a member, for the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

Trustees are elected by the members at the Annual General Meeting. New trustees may be appointed by the existing elected trustees, and are then elected at the next Annual General Meeting.

A third of the elected trustees stand down at the Annual General Meeting, but are eligible to offer themselves for re-election. If a third does not constitute a whole number, the number nearest to a third stand down. Trustees required to stand down are those who have been in office the longest since their last election. If more than the required number to stand down meet this criterion, and the trustees cannot agree amongst themselves which of them should stand down, lots are drawn.

Trustees of the CIO do not receive any remuneration for their services to the CIO, but can claim expenses. Three trustees claimed expenses in 2021 for travelling to Trustees' Meetings.

Trustee applicants are made aware of their responsibilities as trustees, and are told the Charity Commission publications they should read. They are usually interviewed by two existing trustees, and are always required to attend a Trustees' Meeting as observers, so that they and the existing trustees can judge their suitability to be trustees before being appointed.

Trustees' responsibilities

The trustees have overall responsibility for the activities of the charity, and ensure these are consistent with the charity's constitution. The Treasurer is expected to advise the trustees on financial matters, and to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period.

Management

Management of the charity is the responsibility of the trustees, and this is under constant review and discussed formally by the trustees at Trustees' Meetings, which take place every three months.

The Treasurer reports to the board at each Trustee's Meeting on the position of the accounts at the time of the meeting.

The charity has no permanent employees. At present, three Guide Dog Mobility Instructors work for the charity on a contractual basis, training dogs and partnerships under a separate agreement for each partnership, or group of partnerships, trained. If they train more than one dog at the same time, the fee for the training of the partnerships is slightly less than the fee for training one dog and owner. They also assesses puppies for their suitability to be trained as Seeing Dogs (the charity's term for guide dogs), and supervises puppy rearers.

3. Objects and activities

The objects for which Seeing Dogs was established are:

The relief of blind and partially sighted persons, in particular but not exclusively by:

- (1) Promoting the independent mobility of blind and partially sighted persons by providing them with guide dogs, known as "Seeing Dogs;
- (2) Breeding, purchasing or otherwise lawfully acquiring dogs of a nature

- and physique appropriate for training as Seeing Dogs;
- (3) advancing the mobility and independence of blind and partially sighted persons who seek the services of the CIO by providing them with Seeing Dogs, and providing instruction in relation to the use, care and control of Seeing Dogs;
 - (4) Providing mobility artefacts (primarily the long cane), and instruction in relation to their usage, if a blind or partially sighted person cannot be provided with a Seeing Dog, due to their physical or mental state;
 - (5) Facilitating the training of persons selected by the CIO to become Seeing Dog trainers; and
 - (6) Facilitating the production and circulation of information on Seeing Dogs, blind mobility or any other information in furtherance of the independent mobility of blind and partially sighted persons.

Our purpose is to:

- Deliver the Seeing Dog service and any other services we may provide in future.
- Break down legal and physical barriers and
- Use our expertise to ensure that Seeing Dog owners can get out and about on their own.

Although our objects include providing blind and partially sighted persons with long cane training, we shall be concentrating for the foreseeable future on training blind and partially sighted persons with Seeing Dogs. Until funds permit, we shall be referring anyone who cannot use a Seeing Dog to other organisations which provide long cane training.

We shall also not be training our own Guide Dog Mobility Instructors until we have sufficient funds.

Aims

Our main aim is to raise more funds to enable us to train more partnerships. We are a member of the International Guide Dog Federation (IGDF), and the European Guide Dog Federation (EGDF) which enables member charities to purchase dogs and puppies from charities which breed their own dogs, and breed an excess of puppies for their own needs, so they sell puppies and adult dogs to other charities which need them.

Public benefit

The trustees of the CIO have paid due regard to the public benefit guidance published by the Charity Commission. Our objects and aims fall within the subsections of the Charities Act 2011 relating to those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No blind or partially sighted person should be prevented from applying for a Seeing Dog due to financial difficulties. Although we expect our clients to maintain their own dogs, if they are unable to afford a vet's bill, we will always try to help.

We trained three more Seeing Dog partnerships and placed 4 more puppies with Puppy Rearers during the year

We received several inquiries from blind people wanting a guide dog, some of which have turned into applications for Seeing Dogs.

Fundraising

We for the first time achieved our £100,000 a year target. In fact, in 2021, we raised £118,024 compared with £87,732 in 2020. Once again, we received some funding from the trusts which gave us funding in the previous three years and consider that this form of funding would provide a significant portion of the Charity's income in the future.

In an attempt to maximise funding from trusts, the charity has continued with its contract with a professional fund raiser and is actively seeking additional sources of funds.

Street collections and other fundraising activities were adversely affected by Covid 19, but an increase in total income was still achieved.

4. Achievements and performance

We trained 3 more partnerships in 2021 and there were 14 working partnerships at the end of the year. Satisfaction of our Seeing Dog owners with our service remains extremely high.

5. Finance

Total incoming resources for the year were £118,024, and we received a substantial injection of funds with a large legacy of £75,000 from Evelyn Chapman, a long term supporter of the charity, who sadly passed away during the year.

Resources expended on charitable activities were £59,508 and expenditure on training Seeing Dog partnerships remains by far the greatest part of the charity's costs. Spending on administration is kept to a minimal level.

Total retained funds are unrestricted and are represented by cash at bank and that held for investment purposes.

6. Future plans

We trained three partnerships during 2021. All dogs involved the puppies placed with puppy rearers in 2020

We anticipate that this level of activity will continue for the foreseeable future, but would increase in line with increased funding

7. Thanks

As always, thanks go to our instructors, John Grave, Neil Ewart and Susan Scott. Thanks also goes to Penny Stratton, a longstanding puppy rearer, and Chris and Margaret Atkins. Without these individuals, we would not be able to manage. This report was approved by the trustees on 4th September, 2022 and signed on their behalf by:

Chairperson, Gill Sheppard

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE SEEING DOGS ALLIANCE (Charity No 1156790)
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021
Set out on Pages 7 to 10**

The charity's trustees consider that an audit is not required for this year (under section 145 (1) of the Charities Act 2011 (the Act)) and that independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David J Branson

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Date: 4 September 2022

THE SEEING DOGS ALLIANCE

Statement of Financial Activities Year Ended 31 December 2021

	Note	2021 £	2020 £
Income			
Subscriptions and donations		94,766	66,171
Activities for generating funds		23,250	21,515
Investment income (bank interest)		8	46
Total incoming resources		<u>118,024</u>	<u>87,732</u>
Expenditure			
Costs of generating funds	2	15,003	10,436
Costs of Charitable activities	3	44,505	30,660
Total expenditure		<u>59,508</u>	<u>41,096</u>
Net income/(expenditure) and net movement in funds for the year		58,516	46,636
Total Funds brought forward		115,732	69,096
Total Funds Carried Forward		<u>174,248</u>	<u>115,732</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities, and all funds are unrestricted.

Balance Sheet – 31 December 2021

	2021 £	2020 £
Current Assets		
Other debtors	1,000	1,000
Cash held as an Investment	159,845	55,423
Cash at bank	13,403	59,840
	<u>174,248</u>	<u>116,263</u>
Creditors: amounts falling due within one year	-	(531)
Net current assets	<u>174,248</u>	<u>115,732</u>
Total assets less current liabilities	<u>174,248</u>	<u>115,732</u>
Unrestricted funds		
Total Funds brought forward	115,732	69,096
Surplus (deficit) for period	58,516	46,636
Total Charity Funds	<u>174,248</u>	<u>115,732</u>

THE SEEING DOGS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made
- when a distribution is received from the estate.

1.3 Interest Receivable

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

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purpose.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Going Concern

The trustees consider that the charity is a going concern as it has sufficient funds to continue its activities for the foreseeable future, and at least for a period of not less than 12 months.

2. Costs of Generating Funds

	2021 £	2020 £
Administration and fundraising	12,023	10,251
Advertising and PR	1,800	185
Website	1180	-
	<u>15,003</u>	<u>10,436</u>

3. Costs of Charitable Activities

	2021 £	2020 £
Dog training and equipment	36,014	26,989
Vets' Fees	5,163	883
Insurance	2,528	2,254
Printing, postage and stationery	173	109
Membership Fees	627	425
	<u>44,505</u>	<u>30,660</u>

THE SEEING DOGS ALLIANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

4. Trustees and Related Party Transactions

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the organisation during the year.

5. Employees

Seeing Dogs had no employees during the year.

6. Taxation

Seeing Dogs is a registered charity and therefore exempt from taxation under s 205 of the ICTA 1988.

The Financial Statements have been approved by the trustees and signed on their behalf by:

Gill Sheppard
Chairman

Date: 4 September 2022

Mark Corrigan
Treasurer

Date: 4 September 2022

Accounts

The Seeing Dogs Alliance

Report of the Trustees and Financial Statements for the year ended 31 December 2020

The trustees of The Seeing Dogs Alliance present their Report and Financial Statements for the year ended 31 December 2020. The financial statements comply with the Charities Act 2011, the Constitution of the Charity, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Charity reference and administration details

The Seeing Dogs Alliance operates under the abbreviated name of Seeing Dogs. Seeing Dogs is a registered charity (number 1156790). Its principal address is 18 Court Lodge Road, Gillingham, Kent. ME7 2QU.

Trustees

The trustees serving at 1 September 2020 were as follows:

Gill Sheppard – Chairperson
Neil Ewart,
Mark Corrigan ACMA – Treasurer
Stephen Anderson

2. Structure, governance and management

Seeing Dogs is a charitable incorporated organisation (CIO), established on 24 April 2014, having been converted from an unincorporated association. It is governed by a constitution for a CIO with voting members other than its charity trustees, which was last amended¹ on 14 October 2014.

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not exceeding £5) as may be required for the payment of the debts and liabilities of the CIO, contracted before that person ceases to be a member, for the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

Trustees are elected by the members at the Annual General Meeting. New trustees may be appointed by the existing elected trustees, and are then elected at the next Annual General Meeting.

A third of the elected trustees stand down at the Annual General Meeting, but are eligible to offer themselves for re-election. If a third does not constitute a whole number, the number nearest to a third stand down. Trustees required to stand down are those who have been in office the longest since their last election. If more than the required number to stand down meet this criterion, and the trustees cannot agree amongst themselves which of them should stand down, lots are drawn.

Trustees of the CIO do not receive any remuneration for their services to the CIO, but can claim expenses. Three trustees claimed expenses in 2020 for travelling to Trustees' Meetings.

Trustee applicants are made aware of their responsibilities as trustees, and are told the Charity Commission publications they should read. They are usually interviewed by two existing trustees, and are always required to attend a Trustees' Meeting as observers, so that they and the existing trustees can judge their suitability to be trustees before being appointed.

Trustees' responsibilities

The trustees have overall responsibility for the activities of the charity, and ensure these are consistent with the charity's constitution. The Treasurer is expected to advise the trustees on financial matters, and to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period.

Management

Management of the charity is the responsibility of the trustees, and this is under constant review and discussed formally by the trustees at Trustees' Meetings, which take place every three months.

The Treasurer reports to the board at each Trustee's Meeting on the position of the accounts at the time of the meeting.

The charity has no permanent employees. At present, one Guide Dog Mobility Instructor works for the charity on a contractual basis, training dogs and partnerships under a separate agreement for each partnership, or group of partnerships, trained. If he trains more than one dog at the same time, the fee for the training of the partnerships is slightly less than the fee for training one dog and owner. He also assesses puppies for their suitability to be trained as Seeing Dogs (the charity's term for guide dogs), and supervises puppy rearers.

3. Objects and activities

The objects for which Seeing Dogs was established are:

The relief of blind and partially sighted persons, in particular but not exclusively by:

- (1) Promoting the independent mobility of blind and partially sighted persons by providing them with guide dogs, known as "Seeing Dogs;
- (2) breeding, purchasing or otherwise lawfully acquiring dogs of a nature

- and physique appropriate for training as Seeing Dogs;
- (3) advancing the mobility and independence of blind and partially sighted persons who seek the services of the CIO by providing them with Seeing Dogs, and providing instruction in relation to the use, care and control of Seeing Dogs;
 - (4) providing mobility artefacts (primarily the long cane), and instruction in relation to their usage, if a blind or partially sighted person cannot be provided with a Seeing Dog, due to their physical or mental state;
 - (5) facilitating the training of persons selected by the CIO to become Seeing Dog trainers; and
 - (6) facilitating the production and circulation of information on Seeing Dogs, blind mobility or any other information in furtherance of the independent mobility of blind and partially sighted persons.

Our purpose is to:

- Deliver the Seeing Dog service and any other services we may provide in future.
- Break down legal and physical barriers and
- Use our expertise to ensure that Seeing Dog owners can get out and about on their own.

Although our objects include providing blind and partially sighted persons with long cane training, we shall be concentrating for the foreseeable future on training blind and partially sighted persons with Seeing Dogs. Until funds permit, we shall be referring anyone who cannot use a Seeing Dog to other organisations which provide long cane training.

We shall also not be training our own Guide Dog Mobility Instructors until we have sufficient funds.

Aims

Our main aim is to raise more funds to enable us to train more partnerships. We are a member of the International Guide Dog Federation (IGDF), which enables member charities to purchase dogs and puppies from charities which breed their own dogs, and breed an excess of puppies for their own needs, so they sell puppies and adult dogs to other charities which need them.

Public benefit

The trustees of the CIO have paid due regard to the public benefit guidance published by the Charity Commission. Our objects and aims fall within the subsections of the Charities Act 2011 relating to those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No blind or partially sighted person should be prevented from applying for a Seeing Dog due to financial difficulties. Although we expect our clients to maintain their own dogs, if they are unable to afford a vet's bill, we will always try to help.

We trained two more Seeing Dog partnerships and placed 3 more puppies with Puppy Rearers during the year

We received several inquiries from blind people wanting a guide dog, some of which have turned into applications for Seeing Dogs.

Fundraising

We still haven't raised the £100,000 a year. In fact, in 2020, we raised £87,732 compared with £75,921 in 2019. Once again, we received some funding from the trusts which gave us funding in the previous three years and consider that this form of funding would provide a significant portion of the Charity's income in the future. In an attempt to maximise funding from trusts, the charity has entered into a contract with a professional fund raiser.

Street collections and other fundraising activities were adversely affected by Covid 19, but an increase in total income was still achieved.

4. Achievements and performance

We trained 2 more partnerships in 2020 and there were 14 working partnerships at the end of the year. Satisfaction of our Seeing Dog owners with our service remains extremely high.

5. Finance

Total incoming resources for the year were £87,732, and we received a substantial injection of funds with a large donation of £45,000 from Assistance Dogs UK, of which we are a member.

Resources expended on charitable activities were £41,096 and expenditure on training Seeing Dog partnerships remains by far the greatest part of the charity's costs. Spending on administration is kept to a minimal level.

Total retained funds are unrestricted and are represented by cash at bank and that held for investment purposes.

6. Future plans

We trained two partnerships during 2020. Both dogs involved the two puppies placed with puppy rearers in 2019

We anticipate that this level of activity will continue for the foreseeable future, but would increase in line with increased funding

7. Thanks

As always, thanks go to our two instructors, John Grave and Neil Ewart. Thanks also goes to Penny Stratton, a longstanding puppy rearer, and Chris and Margaret Atkins. Without these individuals, we would not be able to manage
This report was approved by the trustees on 14th September,2021 and signed on their behalf by:

Chairperson, Gill Sheppard

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE SEEING DOGS ALLIANCE (Charity No 1156790)
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020
Set out on Pages 7 to 10**

The charity's trustees consider that an audit is not required for this year (under section 145 (1) of the Charities Act 2011 (the Act)) and that independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David J Branson

.....
.....
.....

Date:

THE SEEING DOGS ALLIANCE

Statement of Financial Activities Year Ended 31 December 2020

	Note	2020 £	2019 £
Income			
Subscriptions and donations		66,171	70,483
Activities for generating funds		21,515	5,392
Investment income (bank interest)		46	46
Total incoming resources		<u>87,732</u>	<u>75,921</u>
Expenditure			
Costs of generating funds	2	10,436	10,369
Costs of Charitable activities	3	30,660	31,527
Total expenditure		<u>41,096</u>	<u>41,896</u>
Net income/(expenditure) and net movement in funds for the year		46,636	34,025
Total Funds brought forward		69,096	35,071
Total Funds Carried Forward		<u>115,732</u>	<u>69,096</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities, and all funds are unrestricted.

Balance Sheet – 31 December 2020

	2020 £	2019 £
Current Assets		
Other debtors	1,000	1,000
Cash held as an Investment	55,423	31,000
Cash at bank	59,840	41,096
	<u>116,263</u>	<u>73,096</u>
Creditors: amounts falling due within one year	(531)	(4,000)
Net current assets	<u>115,732</u>	<u>69,096</u>
Total assets less current liabilities	<u>115,732</u>	<u>69,096</u>
Unrestricted funds		
Total Funds brought forward	69,096	35,071
Surplus (deficit) for period	46,636	34,025
Total Charity Funds	<u>115,732</u>	<u>69,096</u>

THE SEEING DOGS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made
- when a distribution is received from the estate.

1.3 Interest Receivable

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

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purpose.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Going Concern

The trustees consider that the charity is a going concern as it has sufficient funds to continue its activities for the foreseeable future, and at least for a period of not less than 12 months.

2.

Costs of Generating Funds

	2020 £	2019 £
Administration and fundraising	10,251	8,302
Advertising	185	2,067
	<u>10,436</u>	<u>10,369</u>

	2020 £	2019 £
Dog training and equipment	26,989	26,479
Vets' Fees	883	2,470
Insurance	2,254	1,852
Printing, postage and stationery	109	325
Membership Fees	425	400
	<u> </u>	<u> </u>

30,660

31,526

3. Costs of Charitable Activities

THE SEEING DOGS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4. Trustees and Related Party Transactions

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the organisation during the year.

5. Employees

Seeing Dogs had no employees during the year.

6. Taxation

Seeing Dogs is a registered charity and therefore exempt from taxation under s 205 of the ICTA 1988.

The Financial Statements have been approved by the trustees and signed on their behalf by:

Gill Sheppard
Chairman

Date:

Mark Corrigan
Treasurer

Date: