



Dogs Trust Legacy
Report and accounts
1 January to 31 December 2024

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On 1 July 2024, halfway through the financial year, the Charity (charity number: 227523) transferred all of its activities, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971), except for those related to its lottery and raffle activity. The Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust.

As a result, these financial statements include the Charity’s income and expenditure for the first six months of 2024, as well as the income and expenditure associated with the Charity’s lottery and raffle activity for the final six months of the year.

It is recommended that the financial statements of Dogs Trust (charity number: 1167663, company number: 09365971) are referred to in order to understand the full activity of the Dogs Trust group for 2024.

Welcome

A warm welcome to you (and any of your four-legged family members).

After a pandemic, a cost-of-living crisis, and no shortage of global and political turmoil, the last few years have reminded us of one simple truth: the only constant in life is change.

However, one thing is for certain, Dogs Trust will always be here for dogs, as long as they need us.

Our dedicated staff and volunteers work tirelessly to help dogs live life to the full. In the first half of this year, they’ve helped Dogs Trust rehome over 4,500 dogs and advise nearly 18,000 owners about their dogs’ behavioural issues. Just a few of our many highlights, which you can read more about throughout this report.

As always, we couldn’t do any of this without the incredible support of our donors, our fundraisers, our trusts and lead supporters, who make certain that, whatever happens, Dogs Trust is there for dogs in an ever-changing world.

As disclosed in this report, halfway through the financial year, Dogs Trust and Dogs Trust Worldwide started working under one entity, with the activity, assets and liabilities (except for those relating to lottery and raffle activity) transferring to Dogs Trust Worldwide, which was immediately renamed as Dogs Trust. This ensured that Dogs Trust operates through a more fit-for-purpose corporate structure. In this report, we are pleased to highlight some of the key highlights and achievements which took place during the first half of 2024, prior to the restructure. However, please do refer to the annual report of the new parent entity, Dogs Trust (*charity number: 1167663, company number: 09365971*), to understand the Charity’s full activity and achievements for 2024.

With huge thanks,

Owen Sharp, Chief Executive
Will Galgey, Chair of the Board of Trustees

The dog welfare landscape

Dogs Trust has been there for dogs since 1891 and every decade presents fresh challenges.

The surge in demand for dogs during the pandemic lockdown has had a **long-term impact on dog behaviour**. These **‘pandemic puppies’** missed socialisation and opportunities to learn how to adapt to new circumstances. As these puppies reached early adulthood in 2024, owners struggled to cope and were in need of **support and advice**.

Extreme behaviour issues can be incredibly distressing and can lead to owners giving up their dog or even considering euthanasia. **Many of the dogs in our centres are dealing with behaviour challenges, as well as more complex health conditions**, taking more time and effort to get back on their paws and to rehome.

The cost-of-living crisis and economic uncertainty are also causing people to **give up their dogs for financial or accommodation reasons**, or consider homelessness are to stay with their dog. Sadly, we are also seeing more people **suffering domestic abuse and needing a safe space for their dog** while they seek refuge.

And the impact of the financial crisis means that smaller animal shelters are needing to close their doors, with a knock-on effect on the wider sector.

Fresh challenges this year include **the ban on American Bully XL type dogs** in the UK and the subsequent need for advice and support for their owners.

Thanks to our supporters, we are tackling all of this. Read on to find out more.

Our approach

Our purpose: we believe every dog deserves to live life to the full

Our role: we won't rest until we make the world a safe and happy place for dogs

Our strategic areas:

- Rehoming
- Preventing problems
- Improving welfare
- Reach, engagement and influence

Our values:

- We dream big
- We're on the ball
- We make things happen

Our highlights

January to June 2024

- **4,508** dogs rehomed
- **17,550** dogs helped with behaviour issues
- **193** dogs fostered while their owners found freedom from domestic abuse
- **717** vet treatments funded for homeless dogs
- **313,041** children taught about dog safety
- **189,400** calls to our Customer Support Centre
- Over **400,000** responses to our National Dog Survey.

Rehoming

From January to June, at our 21 rehoming centres in the UK:

6,058 dogs	cared for
4,508 dogs	rehomed
1,862 dogs	fostered by our incredible foster carers
23,320	handover enquiries
6,500	vaccinations
1,750	procedures such as dental care, neuters and other surgeries
344 dogs	sadly put to sleep or died

Waving a dog off to their new forever home remains one of the greatest joys of our work across our 21 rehoming centres in the UK. From January to June this year we helped 4,508 dogs find a new home.

More dogs needed a bit more time and attention to find their feet and match with a new family. The cost of living is also having an impact by reducing the number of people thinking about getting a dog, as dog ownership costs soar above inflation.

But our expert staff never give up. They do everything they can to rehabilitate dogs and find them their perfect match, with the help of our incredible foster families. And thanks to our donors' backing, we make sure that, as our understanding of dogs and their needs grows, our facilities evolve to support them.

The heart-breaking calls dog owners make to us:

"Hi, I really need to speak to somebody about giving up my dog. I am running out of time as I've got to be out by Friday and they are serving me an eviction notice so I'm trying to find somewhere for him to go by Friday. I don't have anywhere for him. So it's an emergency."

"Sorry, I might cry. What it is, I've had a marriage breakdown...and I had to move out of the house with my two kids and we've been living in a hotel for five months. But we've been offered somewhere, but the thing is, they won't take dogs, they won't take any pet...I'm going this week I have to be out of where I am and it was always a plan that Scooby would come with but it's not going to happen."

A new woof over their heads at Ballymena

We're delighted to say our newly rebuilt centre at Ballymena is open. The centre has helped more than 10,000 dogs since it was opened in 1970 – and is now set up to rehabilitate even more four-legged friends and find them their new families for years to come.

- **41 new kennels** designed in the very latest way to minimise stress and maximise comfort, with underfloor heating for added snuggle-factor
- **20 kennels** in a quiet area to help new dogs decompress. Three kennels are for those residents that need that bit of extra training and behavioural help
- **two big fields** for play, exercise, and generally keeping bodies and minds happy and active
- **a puppy unit** to give the little ones the best start in life, with special areas for pregnant mums, including their own little gardens.

Fifth anniversary celebrations at Penrith

The party hats were out in force with news that our Penrith rehoming centre has changed the lives of 9,000 dogs since it opened five years ago.

At the celebrations, we also launched our new ambulance fleet, based in Penrith. Our new vans are doing 1,000 miles a week, chauffeuring dogs from council-run pounds to our 21 UK centres to start new lives. Each of the vans has air conditioning and humidity monitoring to make travelling as comfortable as possible for these precious passengers.

Underdogs

227 Underdogs rehomed in the UK

Some dogs take longer to rehome. But we never give up on them. We call dogs in our care for six months or more our ‘Underdogs’. Whether they’ve got medical conditions, behavioural problems or something a bit quirky about them, we’re here with all the extra training and veterinary treatment they need to get them ready for their forever family.

Rhubarb story

Cockapoo Rhubarb was born at the centre in the first lockdown of 2020. She was rehomed at eight weeks, but sadly returned to us in 2022 with anxiety issues caused by the lack of socialisation many dogs experienced during lockdown.

The training and behaviour team worked hard with Rhubarb to build her confidence and reduce her anxiety. After more than a year’s effort from our amazing staff, Rhubarb was happily matched with adopters, Karen and David, who were prepared to take the time to build up a relationship with the gorgeous girl and her handler, Amy.

These wonderful people made four visits a week for eight weeks, with over an hour’s travel each way. Luckily, it was a perfect match and life is now sweet as can be for Rhubarb. She loves walks, settles perfectly in the house and spends most of her time snuggled up on the sofa with them, snoring her head off! We think you might have found your forever home Rhubarb.

Fostering

Our network of Home from Home fosterers perform two life-changing roles for our dogs.

Firstly, for those dogs who are comfier on a sofa and in a home environment, they offer all the love, play and training support a dog needs until they find their forever family.

Secondly, for dogs that would benefit from more time being supported in one of our centres, they free up a place so we have a kennel ready and waiting.

From January to June this year:

- 352 new fosterers joined us. (We now have nearly 6,000 people ready and willing to foster.)
- 1,190 fostered dogs were adopted in 2024
- Over 14,000 fostered dogs have now been adopted.

Preventing problems

Our ever-changing world is leading to huge shifts in the way dogs are bred, chosen and share our lives. More than ever, Dogs Trust is doing all we can to help dogs and owners stay together — including by addressing problem behaviours, supporting dog owners experiencing homelessness, and helping people escape domestic abuse.

Tackling problem behaviours

We helped nip problems in the bud for nearly 18,000 dogs in the first six months of 2024.

9,174 dogs	helped by Dog School
4,077 owners	supported by the Behaviour Support Line
1,159	behaviour consultations (Dogs Trust adopted dogs and members of the public)
313,041 children	learned about dog safety through our workshops

Dog School: teaching dogs and owners new tricks

At Dog School we offer expert advice and practical training to help people and their pooches understand each other better. Some dogs need a little bit more help around other dogs, so for them we offer **Reactive Dog School**, which includes one-on-one support from a skilled coach, and group classes with other dogs. Slowly and safely, ‘reactive’ dogs can learn to be a bit calmer and more comfortable around their fellow fur-balls.

- Dog School class attendees said:
- “I feel the classes have improved my bond with Buddy and would highly recommend attending. Do yourself and your puppy a favour and book up.”
 - “It was so reassuring to have someone who understands dogs to listen to us and help Trixi. It’s a lifeline.”

Behaviour Support Line: keeping dogs and owners together

When a dog doesn’t get on with a new furry family member, is struggling with being left alone, or another tricky situation, it can be difficult and often distressing to handle. Our expert behaviourists understand and they are just a phone call away.

They give training and behavioural support to prevent these behaviours from becoming bigger problems. And ultimately help owners feel confident they have a happy future with their four-legged friend. Best of all, it’s free, thanks to the support of our generous donors.

Community Clinical Animal Behaviour Team

Our Community Clinical Animal Behaviour Team gives cost-effective support to people whose dogs need some extra help with their behaviour. Our particular aim is to fill in the gaps where there aren’t enough local qualified behaviourists to meet demand.

This year, we’re pleased to say we helped 1,159 people with their dogs.

Helping dogs and children live happily together

It’s an upsetting statistic that up to 91% of dog bites to children happen at home with a dog they know. We want children and dogs to live safely and happily together, which is why we’ve developed our **Dog Safety Workshops**.

- Over 300,000 children aged 7 to 11 have enjoyed our workshops this year, learning skills that will set them up for life
- Our research of 500 youngsters who took part showed they had a significant improvement in knowledge, understanding and how they behaved around dogs.

Supporting dogs and people in crisis

The first half of the year saw:

155 people	helped to find freedom from domestic abuse
193 dogs	fostered while their owners changed their lives
1,046	enquiries about Freedom
152	dogs reunited with owners
403	dogs helped, whose owners were at risk of or experiencing homelessness
717	vet treatments funded
17	dog-friendly endorsed services (total of 72 services since 2020)

Freedom from domestic abuse

Someone being abused will often remain with a perpetrator if they do not have a safe option for their pet. Freedom has changed thousands of human and animal lives over the past two decades.

Over 85% of the dogs fostered through Freedom have either been reunited with their owners or are in our care, waiting hopefully to be reunited.

Many refugees are unable to accept pets, so we arrange caring foster placements that give dogs a chance to recover, leaving owners are then free to go into refuges or find other accommodation to rebuild their lives. If an owner can't be reunited with their dog, then Dogs Trust is committed to finding them a new forever home.

We saw more high risk and complex domestic abuse cases, and more dogs coming to us with significant behavioural and/or veterinary care needs.

A Freedom client's story — “Without Freedom, I could have lost my dog”

“I was in a relationship on and off for 10 years. He was emotionally and mentally abusive, coercive and controlling. There were periods of physical abuse too. I noticed that Marley started becoming more anxious. He would also start toileting in the house, which he had never done before, and he started to hide away. Marley also started to growl around my ex. Since coming back to us in this new house from his time with Freedom, Marley has gone back to normal and is back to his old routine. I think that having that time with his foster home helped with this. Without Freedom and the volunteers, I could have lost my dog and because of their help, I didn't have to. It took a huge weight off my mind.”

Together Through Homelessness

No one should be forced to choose between their dog and a safe place to sleep, but many people experiencing homelessness are faced with that decision. We provide free, in-depth support and advice to homelessness services.

Tallulah and Rickie's story — “She means the world. I'd be lost without her”

Rickie has been with his beloved dog Tallulah since she was 10 months old – she's now 12. When Rickie became homeless, Dogs Trust was there to make sure the pair had a future together. He says: “Having her helps with keeping a routine and a bit of structure. But it's definitely difficult to try to save for deposits with the cost of everything – and to find dog-friendly housing. I'm just managing in general but I don't know how I would have covered her vet bills without Dogs Trust, especially as she's an older girl. She's helped me through a lot of dark times. Hard to put into words but her companionship and loyalty mean everything.”

Support for American Bully XL owners

In 2024, it became illegal to own an American Bully XL type dog without a valid certificate of exemption throughout the UK. This followed legislation that made it illegal to breed, sell, advertise, gift, exchange, abandon or let XL Bully type dogs stray.

Dogs Trust doesn't agree with breed-specific legislation that bans certain types of dogs. Instead, we want to see effective and preventative dog control legislation and policy that address the root causes of dog aggression, such as poor breeding conditions, socialisation and training.

American Bully XL owners reached out to us for help as the restrictions came into place, and we responded by launching new services including a new dedicated page on our website and an email newsletter for the latest information. Owners joined existing in-person training sessions at our centres to help get used to putting a muzzle on their dogs. Our Companion Club (formerly called our Membership Scheme) provides third-party public liability insurance cover that includes banned breeds.

Helping with vet bills

Our **Emergency Fund** helps with large and unexpected vet bills. Anyone on benefits can apply and we will give either 25% or £350 towards the bill (whichever is the lesser). For the first half of 2024, we agreed to pay £49,159 to help 255 dogs in need of emergency treatment.

Research

How do we know what life is like for dogs today and how we can better shape our services to be there for them now and in the future? Research. Our globally-respected team of experts gathers valuable data, which helps us see how the world is changing for dogs and adapt our services so we're best placed to help them.

Finding out what makes dogs live longer

Our study looked at how a dog's breed, sex and body size and shape can influence how long it lives. These findings will help breeders, policy makers, funders and welfare organisations like Dogs Trust make informed decisions around the ethics of breeding; one of the most important canine welfare issues.

The paper was published in the prestigious scientific journal *Nature.com* and received fantastic global media coverage, including in the New York Times, the Washington Post, the Telegraph and the Daily Mail.

2024 National Dog Survey

The National Dog Survey is our yearly snapshot of the joys and concerns of people who own and love dogs. We had over 400,000 responses to this year's survey – our third and biggest yet.

This year's study told us:

- **71%** of owners wrongly believe they are more likely to be bitten by a dog they don't know than by their own pet
- **76%** of owners weren't aware that when a dog rolls over, it could mean they're feeling uncomfortable or need space, rather than wanting a belly rub
- **76%** of dogs belonging to those who responded were reported to display at least one 'undesirable' behaviour, including dog reactivity (17% of dogs), poor recall (10.5%), and pulling on the lead (9%).

You can read more of the results in our full report.

Generation Pup

This study with the University of Bristol follows dogs of all breeds through their lives, from pup to pensioner. By doing this, we can investigate if genetics, social interaction, daily routine or other factors impact on the wellbeing of our furry friends.

Improving welfare

Puppy smuggling

We've been campaigning for more than a decade to raise the minimum age that puppies can be brought into the country. All too often, puppies are heartbreakingly taken from their mothers when they are too young to travel and put through a long, difficult journey, involving suffering, risk of disease and even death.

This year, we saw early success when **The Animal Welfare (Import of Dogs, Cats & Ferrets) Bill** passed its second reading on 15th March. But our hopes were dashed when the general election was called and the Bill didn't finish its journey to becoming law. Our thanks go to the former MP Selaine Saxby for taking it to this stage and drumming up support from more than 100 of her colleagues.

After the general election we worked to get the Bill back into parliament and into law to stop the suffering of thousands of dogs each year.

Greyhound racing

The Welsh Government has now committed to banning greyhound racing. In 2024, it announced it was gathering evidence for and against ending this inhumane industry in Wales. The Cut the Chase coalition, which includes Dogs Trust, staged an event at the Senedd, and welcomed 21 Members of the Senedd, who came along to show their support. We're delighted by their 2025 announcement that there will finally be an end to this cruel industry.

Mark Ruskell, Member of the Scottish Parliament, launched his Bill to phase out greyhound racing in Scotland over a 12-month period in 2024. Our public affairs team was there in force at the Scottish Parliament, speaking at the launch and letting everyone know how so many of these beautiful dogs are injured and put to sleep every year in the name of entertainment.

Reach, engagement and influence

Telling everyone about our dogs, our campaigns and our work is vital. In this changing world, digital platforms are key and each year we work hard to find new and creative ways for people to hear about our dogs and our work.

Our communications and digital content helped us grow our reach in 2024.

- **620 million** PR reach across broadcast and print
- **6.4 million** website users
- **3.0 million** engagements across social media platforms.

We helped the dog owners who made **189,400** calls to our Customer Support Centre.

Royal recognition

In May, we were delighted to welcome His Majesty The King as our new Patron. Continuing the patronage of Her Late Majesty, Queen Elizabeth II (who had been our Patron since 1990), The King's passion and affection for dogs is clear for all to see. His Majesty's support will help us to continue the work we do to help dogs and the people who love them, both here in the UK and across the world.

Support from the stars

In the first half of the year, 35 celebrities generously gave up their time to support our work in various ways, from attending events and endorsing campaigns to giving interviews and adopting dogs.

TV, podcast and radio

Lost Dog, Found Dog – Channel 5

Broadcaster and dog-lover Clare Balding CBE filmed at our Basildon centre to teach viewers how to stop a dog going missing, for example with microchipping and recall training.

Pete Wicks: For Dog's Sake – UKTV

TOWIE and *Strictly* favourite (and self-confessed dog nut) Pete Wicks met some of our dogs and followed their journey through rescue, rehabilitation and rehoming for his new show. The crew mainly filmed at Basildon, but also visited Harefield, Leeds and Ballymena for these four hour-long shows.

Emmerdale domestic abuse storyline

Fittingly for the 20th anniversary year of Freedom – our service that fosters dogs belonging to people fleeing domestic abuse – Dogs Trust worked closely with the ITV production team and the charity Refuge on a story in popular soap, *Emmerdale*.

We not only made sure that the storyline was accurate but that dog welfare was foremost during filming. And our Freedom service was featured in advice lines for viewers.

Paw-litical outreach

The Pet Abduction Act

Just hours before parliament was prorogued for the general election, the **Pet Abduction Act** received Royal Assent. This means dog and cat abduction is now a specific criminal offence in England and Northern Ireland, recognising the emotional distress theft causes to them and their owners. The Act will not apply to Wales, but our Public Affairs team is working hard to encourage future action to be taken there. In Scotland, Maurice Golden MSP has introduced a Member’s Bill on the issue.

Dog-friendly rental housing

We know how many people face the heartbreaking choice of having to give up their dog because they can’t find private rental property that takes animals. Some even become homeless rather than give up their pet. We work throughout the UK to try to change this.

The **Housing (Scotland) Bill** was introduced in March, which gives both private and social renters the right to request to keep a pet. Dogs Trust welcomes the Bill but have given evidence alongside the Blue Cross and SSPCA on how we think it can be strengthened.

Dog of the Year at Holyrood and Senedd

These fun events help us meet politicians who are passionate about dog welfare and who might support us in future. We also highlight specific policy issues with them.

Heidi the Biewer Terrier and Marie McNair MSP won the sixth Holyrood Dog of the Year in Edinburgh, in collaboration with The Kennel Club. While Oscar the Cockapoo and Shirley-Anne Somerville MSP won the Pawblic Vote.

Coco the Cavalier King Charles Spaniel and Jack Sargeant MS were the overall winners at the first ever Senedd Dog of the Year in Cardiff. While Cocker Spaniel Bonnie and James Evans MS won the Pawblic Vote.

Building foundations for our future

We’re adapting to the economic, technological and environmental changes around us so that we can better support dogs in this changing world. We’re also building foundations so we can continue to look after our amazing staff and volunteers and make sure Dogs Trust is a great place to work.

Our strategic review

As the world changes around us, we want to make certain we have the right focus to improve lives for dogs in the UK and globally. In 2024, we reviewed our strategic approach to set us up for a successful future. You can read more about it in our annual report for for 2024 of the new parent entity, Dogs Trust (*charity number: 1167663, company number: 09365971*).

Tech transformation

Transforming our technology means we can do even better in our mission to be there for dogs. This year was the final phase of our four-year transformation programme, during which we’ve replaced old, outdated technology with best-in-class, cloud-based solutions. We now have strong foundations on which to build. We’re set up to improve our processes and focus on customer and supporter journeys, so that we can interact better with people, and achieve our ambition to help more dogs.

Finding efficiencies...

In 2024, we launched a new improvement programme to achieve efficiency savings of £10m per year.

- **A new London office that’s fit for purpose**
We decided to sell one of our London offices and renovate the second to create a more cost-effective, collaborative workspace for our London teams. We’re keen to keep the great central location but know that times have changed. There’s more hybrid working since the pandemic, so we don’t need so much office space.
- **A safe and efficient fleet**
We reviewed our fleet of vehicles this year, to see whether it was safe, fit for purpose, and whether we could save money.

...while not costing the earth

We want to do everything we can to ensure that, while we’re focused on our core mission of helping dogs, it’s not at the cost of the environment. In 2024, we launched our first environmental and sustainability policy. We remain committed to achieving net zero by 2050, while establishing ourselves as a sustainability leader in the charity sector. Please refer to the annual report of the new parent entity, Dogs Trust (*charity number: 1167663, company number: 09365971*) for detailed sustainability reporting for 2024.

The new strategy provides a clear roadmap with targets for the next five years, including:

- halving total emissions generated
- transitioning to an electric fleet
- removing natural gas sources
- diverting waste from landfill.

By 2030, we also want to have planted 5,000 more trees.

Dogs Trust people

Dogs Trust is a large and ambitious charity, operating globally, nationally and locally. Our people work on-site, remotely or on a hybrid basis; across rehoming centres, offices, their homes and on the move. Keeping our dedicated and diverse staff up to date with what is going on – and giving them their say on how we operate – is a huge task. This is how we’ve worked to make sure Dogs Trust is a paw-sitive place to work.

This is how we’ve worked in 2024 to make sure Dogs Trust is a paw-sitive place to work.

We took another look at many of our **people policies** and guidance, to make sure they were up to date and reflected our values and the positive Dogs Trust culture.

We recruited a new role to lead a refreshed **volunteering** strategy. Which includes a review of how we recruit, onboard and train volunteers – plus how we can use volunteers more effectively across the whole organisation.

We enhanced our **support for colleagues** who are parents and carers, including:

- improvements to paid leave for maternity, paternity, adoption and shared parental leave
- new ‘return to work scheme to support anyone coming back from extended leave
- new fertility treatment and pregnancy loss policies.

We created a new **National Employee Forum** so our staff can collaborate and communicate directly with senior leaders, and everyone’s voice and ideas are heard.

We celebrated a year of our **colleague networks**, with positive feedback from those involved. This includes a new menopause colleague network set up to offer practical help and understanding.

We launched a new **Learning Empawrium**, to make sure everyone has more opportunities to improve their skills.

We focused on being proactive about **career development**, including early career development pathways, and how we can support colleagues to progress at Dogs Trust.

We joined the **Disability Confident Scheme**. We are Disability Confident Committed (Level 1), working towards Disability Confident Employer (Level 2).

We became members of **Employers for Carers**, to give all the support we can to colleagues who are carers.

We signed the **Migraine Trust Workplace Pledge**, to support anyone at Dogs Trust who suffers from debilitating migraines.

We ran events to mark awareness dates and cultural celebrations, including Neurodiversity Celebration Week, Pride Month, Menopause Awareness Day and Black History Month. There was also in-house **equality, equity, diversity and inclusion** (EEDI) training to make sure everyone understands these values and puts them into action throughout their time with Dogs Trust.

Employee engagement

We’ve seen a great jump in engagement with our internal communication channels, especially our intranet, the Pawtal:

- **16%** growth in engaged sessions between January and June
- **686,000** total page views.

Paws for Applause

Our new employee recognition scheme was launched as a way of saying a big thanks to those who go above and beyond in living and working with Dogs Trust’s values.

In 2024 there were:

- **390** nominations for staff who embody the Dogs Trust Way
- **145** Outstanding Impact nominations
- More than **1,800** ‘You’re Pawsome!’ messages shared by colleagues on the Pawtal.

Our third staff ‘Your Say’ Survey

Our yearly check in on what works well, and what needs to improve, to create a workplace where everyone can thrive and deliver the best possible care for dogs and their owners.

- ‘Committed’ and ‘Proud’ are the top two positive emotions our staff feel about working for Dogs Trust.
- **73%** overall engagement score – above average according to our survey provider
- **83%** said they are motivated to do their best work in our roles
- **81%** feel they can be themselves at work, up by 10% from last year. A testament to the new inclusion and wellbeing policies, and the work the EEDI team and the Diversity and Inclusion Group are doing.

The survey told us that the Charity’s focus for next year needs to be on improving collaboration and increasing support to help everyone manage their working life.

Our volunteer ‘Your Say’ Survey

Without our incredible volunteers, Dogs Trust would be a very different organisation, so every year we ask them how they’re feeling about giving us their valuable time.

- The top two positive emotions selected were ‘Valued’ (45%) and ‘Happy’ (41%)
- Our volunteer engagement score was **89%**
- **93%** volunteers feel positive about working with us
- **92%** felt fully supported and 89% felt appreciated by our team members

Next year the Charity will be improving its training for volunteers and working hard to keep them in touch with all Dogs Trust news, not just updates from their area.

Volunteer foster carer Leia said: “I really enjoy fostering because I get to be a part of giving a dog some TLC before they go to their forever home. It is such a good feeling and very rewarding to watch them go on to live their best lives. It’s an amazing experience for me and my family.”

Financial review

On 1 July 2024, halfway through the financial year, the Charity transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971), except for those relating to its raffle and lottery activity which will be transferred to Dogs Trust Lotteries Limited in 2025. The Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust.

As a result, these financial statements include the Charity’s income and expenditure for the first six months of 2024, as well as the income and expenditure associated with the Charity’s lottery and raffle activity for the final six months of the year. Due to the transfer of the majority of the Charity’s asset and liabilities on 1 July 2024, the Charity’s balance sheet is significantly reduced compared to 2023. No subsidiary activity has been included in these financial statements.

The comparative figures in these financial statements represent the Charity-only 2023 results of Dogs Trust Legacy.

It is recommended that the financial statements of Dogs Trust (charity number: 1167663, company number: 09365971) are referred to in order to understand the full activity of the Dogs Trust group for 2024.

Where our money came from

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2024, our income of £67m came from the following sources:



Where the money is spent

Our total operating expenditure for the year was £69.0m. These costs are split between charitable activities and expenditure to enable us to generate income.



Capital expenditure

We completed work on our Ballymena centre in 2024, including a new intake building with 20 kennels. We also continued investment in the Charity’s technology platform and application landscape: new finance and CRM systems went live in January and October respectively.

Financial position at year end

Net assets are now £0.3 million, compared to £203 million in 2023. This reduction is due to the transfer of the majority of the Charity’s assets and liabilities on 1 July 2024.

Future plans

We expect the remaining activity, assets and liabilities (relating the Charity’s lottery and raffle activity) to be transferred to Dogs Trust Lotteries Limited within 12 months of these financial statements being approved.

Reserves policy

The Charity’s total funds are £0.3m (2023: £203m). The Charity’s reserves policy is to maintain sufficient cash to cover the Charity’s normal operational cash outflows for a minimum of three months, which gives a target under the Charity’s reduced activities of £1.17m. The Charity’s total cash at 31 December 2024 was £0.3m which falls below the reserves policy minimum, however, the Charity’s ultimate parent, Dogs Trust, has expressed its willingness to support the work of the Charity should this be required and it is expected that the Charity will transfer its remaining activity and assets and liabilities to Dogs Trust Lotteries Limited within 12 months of these financial statements being approved.

Investment policy

The Board has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. The Board has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit. The Charity’s investment policy seeks to achieve a balance between income and capital growth. The management of the Charity’s invested assets has been delegated to professional fund managers. The Board requires the fund managers to ensure that they do not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Going concern

On 1 July 2024, halfway through the financial year, Dogs Trust (“the legacy Charity”) which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust (“the Charity”). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary.

Given that the Charity transferred almost all of its assets and liabilities to Dogs Trust Worldwide on 1 July 2024 (and expects to transfer the rest within 12 months of these financial statements being approved), it does not technically meet to criteria for preparing financial statements on a going concern basis. As a consequence, these financial statements have been prepared on a basis other than as a going concern.

Structure, governance and management

Public benefit

Our mission is to help dogs when they need us most. With the help of thousands of supporters and volunteers, we care for dogs in need, seek to prevent problems for dogs in the future, and work to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy and fulfilled. That’s why we do everything we can to keep dogs safe and happy with their owners.

Our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas.

- Our 22 rehoming centres match thousands of people with canine companions every year, providing them with a valued four-legged friend. Every year, we receive feedback from many of those who have adopted and fostered dogs from us, to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support, like Dog School classes and our Behaviour Support Line — to help existing dog owners care for their dogs, practise responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, which aim to help all dog owners enjoy safe and happy lives with their dogs.
- We do everything we can to keep dogs with their owners. But when that’s not possible, we give them the best care until we find them a new forever home. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns and family crises. We don’t charge and never judge, offering peace of mind and a safe, reliable way to give up their dog.
- Every year, our community education work helps thousands of children to better understand dog behaviour, and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- Our Freedom scheme provides free, confidential dog fostering for people experiencing domestic abuse, allowing them to find safety. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- Our Together Through Homelessness scheme supports dog owners to stay with their faithful friend. We provide advice and free veterinary treatment to dogs whose owners are experiencing homelessness or in housing crisis. And we work with homelessness services across the UK, providing them with the resources, training, and equipment needed to welcome dogs and their owners.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally, we rehome dogs as working or assistance dogs, to organisations like the police, Service Dogs UK, and other public services. In this way, we’re contributing to the safety, security and wellbeing of the public.
- We help prevent human deaths caused by rabies through our international work, including with our sister organisation WVS and the Mission Rabies project. Dogs are the number one cause of human rabies deaths, and account for up to 99% of all rabies transmissions to humans. But human rabies deaths are entirely preventable, and the vaccination of dogs is the most effective strategy to eliminate the disease.

Governance structure

On 1 July 2024, halfway through the financial year, Dogs Trust (“the legacy Charity”) which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred the majority of its assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144). The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust (“the Charity”). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary. This allowed the Charity to achieve its goal of becoming a charitable company, which provides a robust and simplified legal status for the Charity into the future.

The project to transfer the assets and liabilities was described internally as “incorporation”, and on the day of incorporation:

- the existing members of the legacy Charity were converted to Companion Club supporters of the new Charity, Dogs Trust
- the gambling licence and associated bank account remained in Dogs Trust Legacy, with the intention to move them to Dogs Trust Lotteries (company number: 14015851) in 2025 (the latter is a subsidiary trading company of Dogs Trust, currently dormant).

These accounts present the results of Dogs Trust Legacy, and the assets remaining in it relating to lottery activity.

Directors of Dogs Trust Trustee Limited

On 1 July 2024, the day of incorporation, all 14 directors of Dogs Trust Trustee Limited (DTTL) were appointed as directors and trustees of Dogs Trust, while remaining as directors of DTTL. Directors and trustees of Dogs Trust appointed after incorporation will not be appointed as directors of DTTL.

DTTL now has 11 unpaid directors (at the time of incorporation there were 14, three of whom resigned at the end of 2024). The Directors of DTTL were known as the Council for the first half of 2024, prior to incorporation. They continue to meet around four times a year, or as often as necessary to carry out their duties. They act as the governing body for DTTL (which is a non-trading company) as well as for Dogs Trust Legacy (since DTTL remains the sole corporate trustee), with powers to delegate day-to-day management to Dogs Trust’s Leadership Team, as defined on page 20.

The purpose of DTTL is to oversee the lottery activity while it remains in Dogs Trust Legacy, and to oversee the administration of any legacies that might be received into the legacy Charity. Ultimately, Dogs Trust may wish to streamline its governance structure further by unwinding both Dogs Trust Legacy and DTTL.

Directors of DTTL

- Mr Graeme Robertson (Chair during 2024, resigned end December 2024)
- Mr Will Galgey (Chair from January 2025)
- Mr Philip Daubeney (Vice Chair)
- Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS (Chair of the Canine Welfare Grants Committee, and resigned end December 2024)
- Mrs Veronica Carbone (resigned end December 2024)
- Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS
- Mr Timothy Pearey MA ACMA
- Mr Ian Rose LLB
- Mrs Nicola Canavan
- Mrs Louise Allum BSc MA VetMB PGCert (VetEd) Grad Cert Shelter Medicine FHEA MRCVS
- Ms Hayley Parmenter
- Mr Rob Alexander
- Mr Nigel Morrison
- Ms Joanne Howard

Committees of the Board

The Directors of DTTL have agreed that they will continue to take advice from the Finance and General Purposes Committee (“F&GPC”) following incorporation. This committee meets a minimum of four times a year and may hold additional ad-hoc meetings as required to ensure effective oversight of the Charity. It also advises the Board at each meeting on matters of finance, governance, audit and risk. The F&GPC reviews its terms of reference regularly, as approved by the Board of Dogs Trust.

New trustees are recruited under a fair, open, diverse and consistent trustee recruitment process, usually using an external agency. Based on an analysis of skills required, they are then selected through a CV assessment and interview process. New trustees receive an induction course covering all the operations and activities of Dogs Trust and are expected to view online seminars and training courses on relevant subjects, including their responsibilities as trustees.

Statement of Trustees’ responsibilities

The Trustee is responsible for preparing the Trustees’ Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Charity law requires the Trustee to prepare financial statements for each financial year. Under charity law the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 Charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the Charity’s transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended)] and the provisions of the charity’s constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Insofar as the Trustee of the Charity at the date of approval of this report is aware, there is no relevant audit information (information needed by the Charity’s auditor in connection with preparing the audit report) of which the Charity’s auditor is unaware. Each trustee/director has taken all of the steps that he/she should have taken as a trustee/director in order to make himself/herself aware of any relevant audit information and to establish that the Charity’s auditor is aware of that information.

Risk management

The Board is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Following incorporation, the Charity has continued to be part of the overall group risk management process. The Charity’s approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the Charity to continue to meet its objectives.

Processes and controls in place during 2024 included:

- quarterly review of the corporate risk register, at group risk management level, performed by Dogs Trust Management Board, and facilitated by the internal governance team. Risks are scrutinised, clarified, summarised and their impact and likelihood assessed, then appropriate mitigating actions are developed
- subsequent review of the risk register, in full or summary version, by the F&GPC. (The Committee undertook an in-depth review of the risk register in Q1 2025.)

The table below details the principal risks and uncertainties facing Dogs Trust and the measures in place to manage them.

Risk	Strategies in place to manage risk
Financial stability is threatened	<ul style="list-style-type: none">- Reserves policy is reviewed regularly- Review of five-year financial plan is underway- Major new programme of efficiency savings established
Cyber attack and/or major data breach	<ul style="list-style-type: none">- Programme to test systems and staff response- Seeking accreditation for Cyber Essentials compliance- Senior forum meets regularly to review any concerns
Member of staff or public is seriously harmed by a Dogs Trust dog	<ul style="list-style-type: none">- Pre-screening of dogs before acceptance to charity- Comprehensive dog handling policies and programme of staff training- Support calls with owner following rehoming
Inability to recruit or retain key staff	<ul style="list-style-type: none">- Staff remuneration assessed against market benchmarks- Review and refresh of people policies
Failure to adapt to audience or donor trends	<ul style="list-style-type: none">- Programme of testing new fundraising products and initiatives maintained- Independent market assessments of Dogs Trust’s market positioning
Inability to meet demand	<ul style="list-style-type: none">- Review ways to reduce waiting lists- Review new adoption processes to maximise rehoming
Deterioration in veterinary provision	<ul style="list-style-type: none">- Working closely with our in-house vets to support them- Strategic review of an alternative model for veterinary care
Reputation damage	<ul style="list-style-type: none">- Crisis communications processes and toolkit in place- Run crisis planning simulations

We recognise that systems can only provide reasonable, not absolute, assurance that major risks have been adequately managed.

Reward and recognition

For the first half of 2024, the Council was responsible for overseeing Dogs Trust’s approach to reward and recognition. The aim was to ensure we had a consistent and sustainable approach to reward and recognition for all employees. The objective was to ensure Dogs Trust could attract and retain the right people with the right skills to deliver its work. This was achieved by setting an appropriate level of pay that was fair and reasonable for all roles. Key principles used to determine levels of pay were:

- pay was reviewed annually, taking into account affordability, economic trends and movements in the UK pay market
- all national pay standards were met, including the statutory National Minimum Wage rates
- a recognition scheme was operated quarterly, using cash rewards for those colleagues who made an outstanding impact through: delivering results, being an exceptional role model of our values and behaviours, or by being brilliant, as recognised by their peers.

The F&GPC reviewed and approved the annual pay award, taking recommendations from the Leadership Team, the Associate Director of HR, and the Associate Director of Finance.

Our approach to determining the salaries for the Chief Executive and Leadership Team was the same as for all other roles, but with a different approval process. The Chair, with advice from the Associate Director of HR, set the Chief Executive’s salary. Salaries for the Leadership Team were set by the Chair and the Chief Executive.

Leadership Team in 2024

Name	Role
Owen Sharp	Chief Executive
Louisa Simons	Chief Operating Officer and Deputy Chief Executive
Paula Boyden	Veterinary Director
Suzie Carley	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Canine Behaviour and Research
Adam Clowes	Operations Director
Jayne Whitton	Director of Communications and Digital
Nick Daniel	Marketing Director (left January 2025)
Karen Reed	Director, Dogs Trust Worldwide
Stephen George	Interim Director of Fundraising (started January 2025)

The Leadership Team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by the Board of Dogs Trust to the Chief Executive.

Grant expenditure policy

We award grants to other organisations (“partner organisations” or “institutions”) as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and, if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2024, we spent £6.3m (2023: £7.4m) in grants to external partner organisations in relation to our international work, and £0.2m (2023: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 5 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding, we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything we do and achieve, so we strive to give them the best experience in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at fundraisingregulator.org.uk.

Talking to the public in person and communicating with our existing supporters are both key to engaging people and raising vital funds for our life-saving work. These include:

- selling goods and services through our charity shops, rehoming centres, website and catalogue
- the promotion of raffles and lotteries
- dog sponsorship and subscription to Companion Club
- local community fundraising and events
- promoting the support of Dogs Trust through legacies
- other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, this list of activities may change over time.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place, specifying that they meet our customer service expectations and that they adhere to all the appropriate legislation and regulation. These include, but are not limited to, the Fundraising Regulator’s Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act. Full details of our policies can be found on our website dogstrust.org.uk.

We operate further controls to ensure that we maintain the trust and confidence of our supporters and the public.

- We regularly monitor and review work done on our behalf
- All supporters recruited by face-to-face fundraisers receive a courtesy call soon after signing up, to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf
- We undertake ‘mystery shopping’ to ensure the processes and experience are being delivered to the standards we expect

In addition to these controls, we maintain and monitor a complaints log, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2024, we received a total of 155 complaints (2023: 50 complaints) about our fundraising. None of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Directors of DTTL by:

Will Galgey

Will Galgey
Chair
5 August 2025

Independent auditor’s report to the Members of Dogs Trust Legacy

Opinion

We have audited the financial statements of Dogs Trust Legacy for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance sheet, the Cashflow 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 entity’s affairs as at 31 December 2024 and of its deficit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and;
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2008.

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 entity 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.

Emphasis of matter – Basis of preparation in respect of going concern

We draw attention to the disclosures in the Trustees’ Report and the Accounting Policies within the Notes to these financial statements, which indicate that on 1 July 2024 substantially all the assets and liabilities of Dogs Trust were transferred to Dogs Trust Worldwide. The Dogs Trust Charity was immediately renamed as Dogs Trust Legacy, whilst Dogs Trust Worldwide was immediately renamed as Dogs Trust.

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities within Dogs Trust Legacy (relating to the Charity’s lottery and raffle activity) will be transferred to a new entity. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2024.

Accordingly, the financial statements have been prepared on a basis other than going concern as described in the Trustees’ Report and the Accounting Policies. Our opinion is not modified in respect of this matter. Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the entity and their environment obtained in the course of the audit, we have not identified material misstatements in the annual report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained.

Responsibilities of the Trustee

As explained more fully in the trustees’ responsibilities statement set out on page 18, the Trustee is 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 Trustee 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 Trustee is are responsible for assessing the entity’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 Trustee either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor’s responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the entity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019 and financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the entity’s ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation, employment legislation, health and safety legislation and the animal welfare and veterinary legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustee and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income from corporates, trusts and major donors, the timing of recognition of legacy income, presentation of the accounts arising from the group restructure, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and General Purposes Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and income, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the entity’s members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and to the Charity’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 entity’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the entity and the entity’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London

18 August 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

Statement of Financial Activities

for the year ended 31 December 2024

		2024 £000s	2024 £000s	2024 £000s	2023 £000s	2023 £000s	2023 £000s
	Notes	Unrestricted	Restricted & endowment	Total	Unrestricted	Restricted & endowment	Total
Income from:							
Donations and legacies							
Donations	1	28,773	268	29,041	57,723	990	58,713
Legacies		27,517	2,935	30,452	49,090	5,165	54,255
Charitable activities							
Adoption fees		1,034	-	1,034	2,284	-	2,284
Dog School classes		394	-	394	971	-	971
Other trading activities	2	4,775	-	4,775	6,509	-	6,509
Investments	3	1,228	-	1,228	2,602	-	2,602
Other		399	-	399	915	-	915
Total income		64,120	3,203	67,323	120,094	6,155	126,249
Expenditure on:							
Raising funds							
Donations and legacies	5	19,750	-	19,750	33,066	-	33,066
Other trading activities	5	2,368	-	2,368	4,607	-	4,607
Investments	5	211	-	211	350	-	350
		22,329	-	22,329	38,023	-	38,023
Charitable activities							
Rehoming	5	25,679	3,230	28,909	48,644	6,881	55,525
Preventing problems	5	9,031	153	9,184	17,815	217	18,032
Improving welfare in sourcing and breeding	5	649	-	649	1,206	-	1,206
Reach, engagement and influence	5	1,138	-	1,138	3,651	-	3,651
International impact	5	6,782	-	6,782	12,790	272	13,062
		43,279	3,383	46,662	84,106	7,370	91,476
Transfer of net assets to “new Charity”	23	201,429	1,370	202,799	-	-	-
Total expenditure		267,037	4,753	271,790	122,129	7,370	129,499
Net (losses) before gains on investments		(202,917)	(1,550)	(204,467)	(2,035)	(1,215)	(3,250)
Net gains on investments		1,620	-	1,620	2,073	-	2,073
Net income / (expenditure)		(201,297)	(1,550)	(202,847)	38	(1,215)	(1,177)
Other recognised gains		69	-	69	-	-	-
Net movement in funds		(201,228)	(1,550)	(202,778)	38	(1,215)	(1,177)
Reconciliation of funds							
Funds brought forward 1 January	13	201,496	1,550	203,046	201,458	2,765	204,223
Funds carried forward 31 December	13	268	-	268	201,496	1,550	203,046

All gains and losses recognised in the year are included in the Statement of Financial Activities (SOFA).

The notes on pages 28 to 42 form part of the financial statements.

The prior year accounts for Dogs Trust Legacy, formerly known as Dogs Trust (charity number: 227523), were prepared on a consolidated basis and therefore only presented a consolidated SOFA. The accounts for 2024 are not consolidated and therefore the prior year 2023 comparatives are Charity-only amounts.

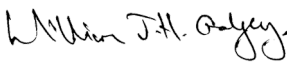
The funds of the Charity significantly reduced in 2024 due to the transfer of net assets of £202,799,000 to the “new Charity”. Please see note 23 for further details.

Balance sheet

on 31 December 2024

	Notes	2024 £000s	2023 £000s
Fixed assets			
Tangible fixed assets	7	-	72,908
Intangible fixed assets	7	-	14,067
Investments	8	-	72,604
		-	159,579
Current assets			
Stock	9	-	382
Debtors	10	-	34,717
Cash at bank and in hand		314	22,748
		314	57,847
Creditors: amounts falling due within one year	11	(46)	(10,826)
Net current assets		268	47,021
Provisions for liabilities	12	-	(3,554)
Net assets		268	203,046
The funds of the Charity			
Unrestricted funds			
Revaluation reserve	13	-	1,312
Designated reserves: Development fund	13	-	31,916
Designated reserves: Grants fund	13	-	1,976
Designated reserves: Fixed asset reserve	13	-	86,975
Designated reserves: CBR Bursary reserve	13	-	102
Free reserves	13	268	79,215
Total unrestricted funds		268	201,496
Restricted income funds	13	-	638
Endowment funds	13	-	912
Total Charity Funds		268	203,046

The financial statements have been approved by the Board members and authorised for issue on 5 August 2025:



W. Galgey
Chairman of the Board



R. Alexander
Director

At 1 July 2024, the Charity transferred all its assets and liabilities, excluding those relating to its raffle and lottery activity, to the new Charity, formerly known as Dogs Trust Worldwide (charity number: 1167673), which became the parent charity of the Dogs Trust Group. As a result, the net assets and funds of this Charity are significantly reduced as at 31 December 2024.

The notes on pages 28 to 42 form part of the financial statements.

Cashflow statement

for the year ended 31 December 2024

	2024		2023	
	£000s	£000s	£000s	£000s
Net cash provided by operating activities		(25,971)		(5,618)
Cash flow from investing activities				
Dividends, interest and rents from investments	1,228		2,602	
Purchase of property, plant and equipment	(5,429)		(12,599)	
Proceeds from the sale of property, plant and equipment	-		250	
Purchase of fixed investments	(29,406)		(67,893)	
Proceeds from sale of fixed asset investments	29,578		72,090	
Net cash used in investing activities		(4,029)		(5,550)
Change in cash and cash equivalents in the reporting period		(30,000)		(11,168)
Cash and cash equivalents at the beginning of the reporting period		30,246		41,414
Change in cash and cash equivalents due to exchange rate movements		69		-
Cash and cash equivalents at the end of the reporting period		314		30,246

Reconciliation of net income to net cash flow from operating activities	2024		2023	
	£000s	£000s	£000s	£000s
Net income for the reporting period (as per the SOFA)		(202,847)		(1,177)
Adjustments for:				
Depreciation charges	3,778		7,812	
Profit on disposal of fixed assets	-		16	
Fixed assets transferred to “new” Charity	83,180		-	
Fixed asset investments transferred to “new” Charity	72,604		-	
Gains on investments	(1,025)		(2,073)	
Dividends, interest and rents from investments	(1,228)		(2,602)	
Decrease in stocks	382		(147)	
Decrease / (increase) in debtors	34,717		(2,010)	
(Decrease) in creditors	(10,780)		(2,803)	
(Decrease) in provisions for liabilities	(3,554)		(2,634)	
Gain on transfer of net assets to “new” Charity	(1,199)		-	
Net cash flow from operating activities		(25,971)		(5,618)

Analysis of cash and cash equivalents	2024 £000s	2023 £000s
Cash in hand	314	22,748
Cash on deposit and in investments	-	7,498
Total cash and cash equivalents	314	30,246

Analysis of net debt	At 1 January £000s	Cashflows £000s	At 31 December £000s
Cash	2024	30,246	(29,932)
	2023	41,414	(11,168)
			30,246

The notes on pages 28 to 42 form part of the financial statements.

Notes to the accounts

Accounting policies

Accounting basis

Dogs Trust Legacy (“the Charity”) is an unincorporated registered charity in England and Wales (charity number: 227523) and Scotland (charity number: SC037843), governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments, which are included at market value. The financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice, comprising: the Charities Statement of Recommended Practice (SORP) – ‘Accounting and Reporting by Charities (2019)’, published in 2019; the Charities and Trustee Investment (Scotland) Act 2005; the Charities Act 2011; and applicable accounting standards. The Charity is a public benefit entity.

The financial statements have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a “true and fair” view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

On 1 July 2024, halfway through the financial year, Dogs Trust (“the legacy Charity”) which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust (“the Charity”). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary.

The comparative figures in these financial statements represent the Charity-only 2023 results of Dogs Trust Legacy. **It is recommended that the financial statements of Dogs Trust (charity number: 1167663, company number: 09365971) are referred to in order to understand the full activity of the Dogs Trust group for 2024.**

The Charity has taken advantage of the exemption under S.400 (1) of the Companies Act 2006, to not account for the activity of its subsidiaries up until the restructure on 1 July in these financial statements as the activity of these subsidiaries is recognised in the consolidated financial statements of its ultimate parent, Dogs Trust. The sole Trustee of Dogs Trust Legacy is Dogs Trust Trustee Limited (company number: 08996564), a non-trading company (“the Trustee”). Dogs Trust Trustee Limited is a deemed subsidiary of Dogs Trust as it appoints its directors.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements. These have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time they are made. The significant estimates and judgements are:

- accrued income: legacy (see income policy below)
- accruals: costs not yet invoiced (see expenditure policy below)
- provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below)
- allocation of support costs (see expenditure policy below)
- depreciation and impairment (see fixed assets policy below).

Going Concern

On 1 July 2024, halfway through the financial year, Dogs Trust (“the legacy Charity”) which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust (“the Charity”). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary.

Given that the Charity transferred almost all of its assets and liabilities to Dogs Trust Worldwide on 1 July 2024 (and expects to transfer the rest within 12 months of these financial statements being approved), it does not

technically meet to criteria for preparing financial statements on a going concern basis. As a consequence, these financial statements have been prepared on a basis other than as a going concern.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, receipt is probable, the amount can be quantified with reasonable accuracy, and measured reliably.

Donations and legacies

Legacy income is recognised when it satisfies the following criteria:

- there is sufficient evidence of a legacy having been left to Dogs Trust ,based on probate having been granted before the year end
- for pecuniary legacy interests, notification has been received from the executor.
- for residuary legacy interests, we have received the confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes.
- for all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts

In each case this information must be notified to us by the date of signing the accounts.

Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant.

Measurement of legacy income is exposed to inherent uncertainties, represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations, with a provision against income of 5% to 8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made, and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Charitable activities

Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities

Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments

Income is shown in the year in which it is received or becomes receivable.

Other income

Income is shown in the year in which it is received or becomes receivable. The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds (net of sale costs) and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 16.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down – shown as an impairment – to their depreciated replacement cost (for rehoming centres) or open market value (for offices where the net value book is higher).

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years (straight line)
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment.
Motor vehicles	Over three years (straight line)
Equipment and fittings	Over four years (straight line)

Intangible fixed assets

Intangible fixed assets are stated at cost, net of amortisation and any provision for impairment.

Amortisation is calculated to write off the cost of intangible fixed assets by equal annual instalments over their expected useful economic lives, on the following basis:

- software and other intangible assets: over five years (straight line)
- assets under construction: amortisation is not charged until they are complete

Investments

Listed investments

Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year, and unrealised gains and losses on investments at the balance sheet date, are included in the SOFA for the relevant underlying funds. The historical cost of investments is shown in note 8 to the Financial Statements.

Investment properties

Investment properties are measured at fair value at each reporting date, with changes in fair value recognised in “Net unrealised gains / (losses) in investments” in the SOFA. Valuations of investment properties have been determined with professional assistance: details of the basis of the valuations are given in note 8 to the accounts.

Current asset investments

Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year, held for investment purposes and valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value, based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog’s life. The provision for future costs is estimated, based on the average cost incurred per dog on the schemes, factoring in inflation for future years; the expected number of dogs on the schemes; and the average lifespan of a dog on the schemes.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year, and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity’s contribution to its employees’ pension schemes. The Charity provides a money purchase scheme, which is available to all employees and, alternatively, contributes to certain employees’ personal pension plans.

Taxation

Dogs Trust Legacy is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss, and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. Details of financial instruments are found in note 21.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity, and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose, narrower than the objects of the Charity - such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Donations

	2024 £000s	2023 £000s
Regular donations	18,124	35,721
Appeals	1,294	2,966
Non-recurring donations	1,520	4,920
Corporate donations	1,618	4,003
Gift Aid	3,767	7,761
Membership subscriptions	1,772	1,081
Trusts and major donors	946	2,261
	29,041	58,713

2. Other trading activities

	2024 £000s	2023 £000s
Sale of goods	2,497	4,991
Fundraising events	86	54
Raffles	2,192	1,464
	4,775	6,509

3. Investments

	2024 £000s	2023 £000s
Interest received	570	1,256
Dividends received	658	1,346
	1,228	2,602

4. Board members’ remuneration and expenses

All Board members are trustees of the Charity. No Board member, or any person connected with them, received any remuneration during the year. Seven Board members were reimbursed for expenses in 2024 totalling £5,839 (2023: five Board members were reimbursed £3,464) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Board of Dogs Trust. No allowances were paid to Board members, and no direct payments to third parties were made on their behalf.

5. Analysis of expenditure

	Grants £000s	Activities undertaken directly £000s	Support costs £000s	2024 Total £000s	2023 Total £000s
Raising funds					
Donations and legacies	-	18,212	1,538	19,750	33,066
Other trading activities	-	1,825	543	2,368	4,607
Investments	-	211	-	211	350
	-	20,248	2,081	22,329	38,023
Charitable activities					
Rehoming	-	22,640	6,269	28,909	55,525
Preventing problems	248	6,412	2,524	9,184	18,032
International impact	6,535	187	60	6,782	13,062
Improving welfare in sourcing and breeding	-	469	180	649	1,206
Reach, engagement and influence	-	1,040	98	1,138	3,651
	6,783	30,748	9,131	46,662	91,476
Total	6,783	50,996	11,212	68,991	129,499

Support costs totalling £11,212,000 (2023: £19,973,000) have been allocated across the activities. These include: costs associated with IT totalling £2,261,000, management and administration costs (finance, legal, HR, facilities, programme office and central administration) totalling £5,962,000; central veterinary services totalling £1,019,000; central communications services totalling £1,062,000; and contact centre costs totalling £908,000. The costs have been allocated based on payroll costs.

Of the total expenditure above, £3,383,000 (2023: £7,370,000) related to restricted funds. See note 13 for a breakdown of this expenditure.

Included within support costs are governance costs of £390,000 (2023: £756,000).

The cost of fees payable to the Charity’s auditor for the audit of the financial statements was met by the parent Charity in 2024 (2023: £96,000 was payable for the audit of the Charity).

Total irrecoverable VAT was £1,318,000 (2023: £2,886,000).

Net income is stated after charging rent payable and vehicle and printing lease costs under operating leases of £605,000 (2023: £1,500,000).

During the year, the Charity paid grants to its subsidiaries in support of their work. Please see note 19 for further details.

(a) International impact grants:

Grants were made to the following animal welfare organisations inside the Dogs Trust Group as detailed below:

Organisation/project	Delivery country (Unless UK)	2024 £000s	2023 £000s
Worldwide Veterinary Service	UK	4,491	2,934
Dogs Trust Ireland CLG	Ireland	1,111	2,844
Dogs Trust Foundation Bosnia	Bosnia	933	1,644
Total international impact grants		6,535	7,422

Analysis of expenditure (continued)

(b) Preventative work grants:

	2024 £000s	2023 £000s
Research grants		
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	58	97
University of Liverpool	54	141
Royal Veterinary College	53	100
University of Lincoln	-	97
The Royal (Dick) School of Veterinary Studies	18	185
University of Salford	16	-
University of Surrey	17	-
	216	620
Other grants		
Emergency help grants (i)	32	57
	32	57
Total preventative work grants	248	677

(i) Emergency help grants support free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

6. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2024 number	2023 number
Rehoming centres	745	751
Fundraising, prevention, campaigns and publicity	711	721
Management and administration	166	122
	1,622	1,594
The average monthly number of employees (headcount) analysed by function was:	2024 number	2023 number
Rehoming centres	839	846
Fundraising, prevention, campaigns and publicity	801	797
Management and administration	175	117
	1,815	1,760
Their aggregate emoluments were:	2024 number	2023 number
Wages and salaries	26,129	47,242
Social security costs	2,442	4,315
Pension costs	2,755	5,124
	31,326	56,681

From 1 July, all salary costs were borne by the “new” Charity. Therefore, the above emoluments reflect amounts paid to employees for the first six months of 2024.

All pensions are paid from unrestricted funds.

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn.

Redundancy and termination costs totalling £94,000 were incurred in 2024 (2023: £143,000) with £nil unpaid at year end. Ex-gratia payments to staff of £nil (2023: £63,000) were incurred in 2024 with £nil unpaid at year end.

Staff numbers and emoluments (continued)

Number of employees of the charity who earned from:	2024 number	2023 number
£60,001 to £70,000	2	29
£70,001 to £80,000	3	15
£80,001 to £90,000	1	3
£90,001 to £100,000*	1	6
£100,001 to £110,000	-	4
£110,001 to £120,000	-	2
£120,001 to £130,000	-	1
£130,001 to £140,000	-	2
£140,001 to £150,000	-	3
£190,001 to £200,000 (**)	-	1
	7	66

(*) this band contains the earnings of the Chief Executive in 2024 and 2023.
From 1 July, post incorporation, all salary costs were borne by the “new” Charity. Therefore the higher paid salary bandings reflect employees whose salaries fall into each category, based on their six-monthly earnings pre-incorporation.

Key management employees, defined as the Leadership Team in the Report of the Directors, received total remuneration as follows:

	2024 £000s	2023 £000s
Wages and salaries	568	1,416
Employer's NI	68	162
Employer's pension	132	218
	768	1,796

7. Tangible fixed assets

Tangible fixed assets

Charity	Freehold land and buildings £000s	Assets under construction £000s	Motor vehicles £000s	Equipment and fittings £000s	Total £000s
Cost					
Balance at 1 January 2024	156,158	4,152	4,567	7,302	172,179
Additions	370	1,611	132	642	2,755
Disposals	-	-	(111)	-	(111)
Transfer to “new” Charity	(156,528)	(5,763)	(4,588)	(7,944)	(174,823)
Balance at 31 December 2024	-	-	-	-	-
Accumulated depreciation					
Balance at 1 January 2024	89,761	-	4,302	5,208	99,271
Depreciation charge for year	3,243	-	40	495	3,778
Disposals	-	-	(111)	0	(111)
Transfer to “new” Charity	(93,004)	-	(4,231)	(5,703)	(102,938)
Balance at 31 December 2024	-	-	-	-	-
Net book value at 31 December 2024	-	-	-	-	-
Net book value at 31 December 2023	66,397	4,152	265	2,094	72,908

Tangible fixed assets (continued)

Intangible fixed assets

Charity	Assets under construction £000s	Total £000s
Cost		
Balance at 1 January 2024	14,067	14,067
Additions	2,673	2,673
Transfer to “new” Charity	(16,740)	(16,740)
Balance at 31 December 2024	-	-
Accumulated amortisation		
Balance at 1 January 2024	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2024	-	-
Net book value at 31 December 2024	-	-
Net book value at 31 December 2023	14,067	14,067

8. Fixed asset investments

Charity	Listed investments and investment cash £000s	Investment properties £000s	2024 Total £000s	2023 Total £000s
Market value at 1 January	68,854	3,750	72,604	70,741
Less: Disposals at market value	(28,655)	-	(28,655)	(76,078)
Add: Acquisitions	29,406	-	29,406	71,880
Add/(less): Investment cash	(923)	-	(923)	3,987
Net realised gains	1,601	-	1,601	2,986
Net unrealised gains	(576)	-	(576)	(913)
Transfer to “new” Charity	(69,707)	(3,750)	(73,457)	-
Market value at 31 December	-	-	-	72,604

Listed investments and cash investments at market value comprised:

	2024 £000s	2023 £000s
UK fixed interest securities	-	16,771
Equities	-	33,624
Other investments	-	10,961
Cash	-	7,498
	-	68,854

No individual listed investment held at 31 December 2024 or 31 December 2023 had a market value that was material to the Charity.

	2024 £000s	2023 £000s
The historical cost of investments held at 31 December was	-	66,581

9. Stock

	2024 £000s	2023 £000s
Finished goods	-	382

10. Debtors’ analysis

	2024 £000s	2023 £000s
Trade debtors	-	1,552
Other debtors	-	2,115
VAT claim	-	1,649
Amount owed by subsidiary companies	-	1,595
Accrued legacies	-	25,870
Prepayments and accrued income	-	1,936
Total	-	34,717

11. Creditors’ analysis

	2024 £000s	2023 £000s
Trade creditors	-	1,707
Other creditors	33	2,695
Accruals and deferred income	13	6,218
Amounts owed to subsidiary companies	-	206
Total	46	10,826

	2024 £000s	2023 £000s
Movement in deferred income		
Balance at 1 January	1,049	771
Transfer from old Charity	-	-
Utilised in the year	(1,049)	(771)
Deferred income in the year	-	1,049
Balance at 31 December	-	1,049

Deferred income is: membership income received during this year but in respect of next year; raffle ticket income received in respect of raffles drawn next year; and Dog School fee income received in respect of classes next year.

12. Provision for liabilities

	2024 £000s	2023 £000s
Shared adoption scheme	-	3,554

	2024 £000s	2023 £000s
Movement in provision for liabilities		
Balance at 1 January	3,554	6,188
Transfer from old Charity	-	-
Utilised in the year	(346)	(713)
Charged to the SOFA	-	(1,921)
Transferred to “new” Charity	(3,208)	-
Balance at 31 December	-	3,554

Provision for liabilities (continued)

Provision for liabilities relates to the estimated future vetinerary costs for dogs on the shared adoption and veterinary support schemes.

Under the shared adoption and veterinary support schemes, dogs rehomed with certain medical conditions will have their veterinary costs covered for the treatment of that particular ailment for the rest of the dog’s life.

13. Total funds

£000s	Movement in funds in 2024					Balance 31 December 2024
	Balance 1 January 2024	Income	Expenditure	Transfer to new charity	Gains and revaluations	
Unrestricted funds						
Revaluation reserve	1,312	-	-	(2,932)	1,620	-
Designated funds						-
Rehoming Centre Development Fund	31,916	-	-	(31,916)	-	-
Fund for Fixed Assets	86,975	-	-	(86,975)	-	-
Grants Fund	1,976	-	-	(1,976)	-	-
CBR Bursary Fund	102	-	-	(102)	-	-
Total designated funds	120,969	-	-	(120,969)	-	-
Free reserves	79,215	64,120	(65,608)	(77,528)	69	268
Total unrestricted funds	201,496	64,120	(65,608)	(201,429)	1,689	268
Restricted income funds						
Freedom	81	56	(137)	-	-	-
Together through Homelessness	16	-	(16)	-	-	-
Dog School	-	1	(1)	-	-	-
Ballymena	21	190	(185)	(26)	-	-
Basildon	70	26	(14)	(82)	-	-
Bridgend	18	19	(11)	(26)	-	-
Canterbury	7	218	(218)	(7)	-	-
Cardiff	14	-	-	(14)	-	-
Darlington	10	162	(160)	(12)	-	-
Evesham	5	266	(266)	(5)	-	-
Glasgow	12	317	(316)	(12)	-	-
Ilfracombe	6	46	(45)	(7)	-	-
Kenilworth	1	129	(129)	(1)	-	-
Leeds	49	352	(319)	(82)	-	-
London	2	18	(16)	(4)	-	-
Loughborough	3	33	(33)	(4)	-	-
Manchester	1	4	(4)	(1)	-	-
Merseyside	58	212	(213)	(57)	-	-
Newbury	21	117	(113)	(25)	-	-
Penrith	3	-	-	(3)	-	-
Salisbury	29	128	(126)	(31)	-	-
Shoreham	9	313	(302)	(20)	-	-
Shrewsbury	10	133	(133)	(10)	-	-
Snetterton	13	45	(42)	(16)	-	-
West Calder	11	418	(416)	(13)	-	-
Pet Friendly Housing Pilot	122	-	(122)	-	-	-
Evesham Capital Appeal	46	-	(46)	-	-	-
Total restricted income funds	638	3,203	(3,383)	(458)	-	-
Endowment funds						
Gertrude R Clarke	242	-	-	(242)	-	-
Frank Goddard Jackson	670	-	-	(670)	-	-
Total endowment funds	912	-	-	(912)	-	-
Total funds	203,046	67,323	(68,991)	(202,799)	1,689	268

The total amount of £202,799,000 transferred represents the transfer of all the Charity’s assets and liabilities, excluding those relating to lottery and raffle activity, to the “new” Charity at 30 June 2024.

Details of the use of designated funds can be found in the reserves policy on page 31.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 31.

Total funds (continued)

		Movement in funds in 2023				
	Balance 1 January 2023	Income	Expenditure	Transfers	Gains and revaluations	Balance 31 December 2023
£000s						
Unrestricted funds						
Revaluation reserve	967	-	-	-	345	1,312
Designated funds						
Rehoming Centre Development Fund	33,600	-	-	(1,684)	-	31,916
Fund for Fixed Assets	82,172	-	-	4,803	-	86,975
Grants Fund	1,799	-	(1,799)	1,976	-	1,976
CBR Bursary Fund	121	-	(19)	-	-	102
Total designated funds	117,692	-	(1,818)	5,095	-	120,969
Free reserves	82,799	120,094	(120,310)	(5,095)	1,606	79,215
Total unrestricted funds	201,458	120,094	(122,128)	-	1,951	201,496
Restricted income funds						
Freedom	81	155	(155)	-	-	81
Hope	16	37	(37)	-	-	16
Dog School	-	3	(3)	-	-	-
Puppy smuggling	-	-	-	-	-	-
Neutering	-	1	(1)	-	-	-
Worldwide	-	17	(17)	-	-	-
Ukraine appeal	-	3	(3)	-	-	-
Education	-	11	(11)	-	-	-
Veterinary	-	10	(10)	-	-	-
Ballymena	-	311	(290)	-	-	21
Basildon	6	137	(73)	-	-	70
Bridgend	15	367	(364)	-	-	18
Canterbury	7	90	(90)	-	-	7
Cardiff	9	58	(53)	-	-	14
Darlington	11	376	(377)	-	-	10
Evesham	5	674	(674)	-	-	5
Glasgow	12	306	(306)	-	-	12
Ilfracombe	7	141	(142)	-	-	6
Kenilworth	5	844	(848)	-	-	1
Leeds	58	387	(396)	-	-	49
London	11	66	(75)	-	-	2
Loughborough	7	37	(41)	-	-	3
Manchester	1	154	(154)	-	-	1
Merseyside	2	156	(100)	-	-	58
Newbury	18	222	(219)	-	-	21
Penrith	1	2	-	-	-	3
Salisbury	17	111	(99)	-	-	29
Shoreham	7	700	(698)	-	-	9
Shrewsbury	6	306	(302)	-	-	10
Snetterton	15	39	(41)	-	-	13
West Calder	1	260	(250)	-	-	11
Capital projects	1,000	-	(1,000)	-	-	-
Home from Home pilot (Dundee)	128	-	(128)	-	-	-
Pet Friendly Housing pilot	241	-	(119)	-	-	122
Evesham capital appeal	-	88	(42)	-	-	46
Mission Rabies	166	86	(252)	-	-	-
Total restricted income funds	1,853	6,155	(7,371)	-	-	638
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	912	-	-	-	-	912
Total funds	204,223	126,249	(129,499)	-	1,951	203,046

Total funds (continued)

Details of the use of designated funds can be found in the reserves policy on page 31.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 31.

14. Analysis of net assets between funds

Represented in 2024 by:	Unrestricted £000s	Restricted £000s	Endowment £000s	Total £000s
Fixed assets	-	-	-	-
Investments	-	-	-	-
Stock	-	-	-	-
Debtors	-	-	-	-
Cash at bank and in hand	314	-	-	314
Current liabilities	(46)	-	-	(46)
Provision for liabilities	-	-	-	-
Total net assets	268	-	-	268

Represented in 2023 by:	Unrestricted £000s	Restricted £000s	Endowment £000s	Total £000s
Fixed assets	86,975	-	-	86,975
Investments	71,934	-	670	72,604
Stock	382	-	-	382
Debtors	34,717	-	-	34,717
Cash at bank and in hand	21,868	638	242	22,748
Current liabilities	(10,826)	-	-	(10,826)
Provision for liabilities	(3,554)	-	-	(3,554)
Total net assets	201,496	638	912	203,046

15. Operating leases

The following future minimum lease payments under non-cancellable operating leases are payable for each of the following periods:

	2024 £000s	2024 £000s	2024 £000s	2023 £000s
	Land and buildings	Motor vehicles	Total	Total
Within one year	-	-	-	638
Between one and five years	-	-	-	1,764
After five years	-	-	-	-
	-	-	-	2,402

16. Grant commitments

As at 31 December 2024, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2024 £000s	2023 £000s
Within one year	-	976
Between one and five years	-	1,000
	-	1,976

17. CBR bursary commitments

As at 31 December 2024, the following expected future payments to bursary recipients are expected, if conditions are met by the recipient as the bursary falls due:

	2024 £000s	2023 £000s
Within one year	-	40
Between one and five years	-	62
	-	102

18. Contingent liabilities

The Charity has given an indemnity to repay £nil (2023: £1.6 million) related to legacy bequests, should the relevant estates be claimed against.

19. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

During the year a grant of £1,111,000 (2023: £2,844,000) was granted to Dogs Trust Ireland CLG in support of its work. £nil (2023: £14,000) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £5,000 (2023: £10,000) for office services provided to Dogs Trust Promotions Limited, a former subsidiary of the Charity. The Charity was owed £nil (2023: £1,237,000) by Dogs Trust Promotions Limited at the year end.

Grants totalling £nil (2023: £nil) were paid to Dogs Trust USA in 2024 in support of its work. Of this amount, £nil was outstanding at the year end (2023: £nil). Dogs Trust USA owed £nil (2023: £344,000) to the Charity at the year end.

Grants totalling £933,000 (2023: £1,644,000) were paid to Dogs Trust Foundation Bosnia by the Charity in 2024 in support of its work. Of this amount, £nil was outstanding at the year end (2023: £nil). Dogs Trust Foundation Bosnia owed £nil (2023: £nil) to the Charity at the year end.

Grants totalling £4,490,000 (2023: £2,934,000) were paid to Worldwide Veterinary Service in 2024 in support of its work. Of this amount, £nil was outstanding at the year end (2023: £nil).

Grants totalling £58,000 (2023: £97,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy, who were directors of the Charity in 2024 and 2023, are employees of the University of Edinburgh. Of this amount, £nil was outstanding at the year end (2023: £nil)).

At 1 July 2024, the Charity transferred all its assets and liabilities, excluding those relating to its raffle and lottery activity, to the new Charity, formerly known as Dogs Trust Worldwide (charity number: 1167673), which became the parent charity of the Dogs Trust Group. Net assets totalling £202,799,000 were transferred to the new Charity. From 1 July 2024, all Group funding of subsidiaries was made from the new Charity.

20. Contingent legacy income

In addition to the legacy income recognised in the SOFA, by the 31 December 2024, the Charity had been notified of no residuary legacies (2023: 299 residuary legacies) with a total estimated value of £nil (2023: £28,617,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

21. Financial instruments

The Charity’s financial instruments comprise fixed asset investments (see note 8) measured at fair value through profit or loss, and other financial assets, which comprise cash, trade debtors and other debtors (see note 10) and financial liabilities, which comprise trade creditors and other creditors (see note 11), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2024, the Charity had no outstanding forward currency commitments (2023: €nil).

22. Post balance sheet events

Plans are currently underway to transfer the remaining activity in the Charity, relating to lottery and raffle activity, to Dogs Trust Lotteries Limited, a subsidiary of the “new” Charity, Dogs Trust (charity number: 1167673). This transfer involves moving the lotteries licence from the Charity to Dogs Trust Lotteries Limited and the current expectation is that this will be completed by end of 2025.

23. Transfer of net assets to “new Charity”

On 1 July 2024, halfway through the financial year, the Charity transferred (almost) all of its assets and liabilities to Dogs Trust Worldwide a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971). The Charity was immediately renamed as Dogs Trust Legacy, whilst Dogs Trust Worldwide was immediately renamed as Dogs Trust. The balances transferred are as follows:

	1 July 2024 £000s
Balance sheet	
Assets	213,841
Liabilities	(11,042)
Net assets	202,799
Funds	
Unrestricted funds	201,431
Restricted and endowment funds	1,368
Total Funds	202,799

Thank you!

To all our donors, fundraisers, trusts and lead supporters. To our staff and volunteers. To the fosterers and adopters who have expanded their families. Because of you, we are able to help more dogs live life to the full.

Support us

If you're new to Dogs Trust and would like to find out how you can support us through your donations, fundraising, time or in another way, please visit: dogstrust.org.uk/support-us

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