



Dogs for Good Annual Report 2025





DOGS FOR GOOD

LEGAL & ADMINISTRATIVE INFORMATION

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



DOGS FOR GOOD

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Welcome from our chairs

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

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

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

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

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

Ruth Goddard

Helen Timbrell

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



Report from the CEO

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

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

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

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

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

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

Ed Bracher, CEO, Dogs for Good



Highlights from the year

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

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

Our year in numbers

Community Dog

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



Assistance Dog

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

Family Dog

- 221 people attended our Family Dog workshops in 2025.

In total, we supported:

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

Our strategy

Our ambition

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

Our impact goals

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

Our strategic aims

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



The 7 pillars

1. Hubs and communities

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

2. Education, learning and development

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

3. National Centre of Excellence

Continue to develop Banbury as a national centre of excellence.

4. People and dogs

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

5. Impact and insight

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

6. Expertise and advocacy

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

7. Infrastructure and resources

Ensure sustainability of our business processes and finances.



Delivering our services

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

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

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

We continue to support people through three core services:

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

Effective service delivery is key to achieving our ambition to support 6.000 people by 2028. We recognise that our support is best when it responds to local needs, and is integrated into a community. The launch of our first service delivery hub in Bristol builds on the legacy of our existing and historic work in and around a specific location, with the aim of identifying a scalable model for partnership working with local communities and organisations.

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

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

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



Streamlining applications

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

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

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

2025: enquiries in numbers

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

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

Understanding our impact

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

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



Highlights from our impact survey

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

Working to raise standards across the sector

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

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

Building an organisation for the future

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

Creating a connected team

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

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



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

Highlights from 2025 include:

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

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

Investing in volunteers

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

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

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



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

The dog supply hub: scaling up delivery

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

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

A space that’s fit for the future

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

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

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

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



Financial Review

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

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

Investments

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

Reserves policy

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

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

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

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



Reserves policy (continued)

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

FUNDRAISING

Our approach to fundraising

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

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

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

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

The charity does not use external fundraisers or commercial participators.

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

Our Supporter Promise

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

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

Our values are at the heart of how we operate.



How your gift to us is used

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

How we fundraise

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

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

How we use your details

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Objectives

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



Appointment of Trustees and Induction

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

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

Organisation

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

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

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

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

Related parties and co-operation with other organisations

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



Pay policy for senior staff

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

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

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

Risk management

The trustees implement a risk management strategy which comprises:

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

Public benefit

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

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

Trustees' responsibilities in relation to the financial statements

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

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



- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

Statement as to disclosure to our auditors

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

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

Auditors

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

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

Helen Timbrell

Dr Helen Timbrell
Co-chair

Ruth Goddard

Ruth Goddard
Co-chair



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

Opinion

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

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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



Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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



Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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



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

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

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

Use of our report

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

Fleur Holden (Senior statutory auditor)

Date 29 May 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG



DOGS FOR GOOD

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

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

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



DOGS FOR GOOD

BALANCE SHEET AS AT 31 DECEMBER 2025

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

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

.....
Dr Helen Timbrell

Co-chair

Company registration number 04416149 (England & Wales)

.....
Ruth Goddard

Co-chair



DOGS FOR GOOD

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

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



DOGS FOR GOOD

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

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

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

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

d) Going concern

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



DOGS FOR GOOD

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

1 Accounting policies (continued)

e) Income

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

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

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

f) Donations of gifts, services and facilities

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

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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



DOGS FOR GOOD

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

1 Accounting policies (continued)

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

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

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

j) Allocation of support costs

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

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

k) Operating leases

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



DOGS FOR GOOD

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

1 Accounting policies (continued)

l) Intangible fixed assets

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

Website	3 years
---------	---------

m) Tangible fixed assets

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

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

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

n) Listed investments

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

o) Stocks

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



DOGS FOR GOOD

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

1 Accounting policies (continued)

p) Debtors

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

q) Cash at bank and in hand

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

r) Creditors and provisions

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

s) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

t) Pensions

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



DOGS FOR GOOD

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

2 Income from donations and legacies

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

3 Income from charitable activities

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

4 Income from other trading activities

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

5 Income from investments

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



DOGS FOR GOOD

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

6 Analysis of expenditure

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

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



DOGS FOR GOOD

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

7 Support costs allocated to activities

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

Analysed between:

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

Governance costs comprise:

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

Net movement in funds

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



DOGS FOR GOOD

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

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

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

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

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

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

Remuneration of key management personnel

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

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

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

Retirement benefit schemes

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



DOGS FOR GOOD

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

9 Staf numbers

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

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

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

10 Related party transactions

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

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

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

11 Gains and losses on investments

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

12 Taxation

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



DOGS FOR GOOD

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

13 Intangible fixed assets

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

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

14 Tangible fixed assets

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



DOGS FOR GOOD

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

15 Listed investments

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

16 Stock

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

17 Debtors

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



DOGS FOR GOOD

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

18 Creditors: amounts falling due within one year

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

19 Deferred income

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

20 Analysis of net assets between funds

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



DOGS FOR GOOD

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

21 Movements in funds

Current year:

	At 1 January 2025	Income & gains	Expenditure & losses	Transfers	At 31 December 2025
	£	£	£	£	£
Restricted funds:					
Assistance Dogs Fund	78,333	55,353	(88,686)	(45,000)	-
Health & Welfare	-	45,000	(44,854)	45,000	45,146
Community dog	-	65,000	(28,875)	-	36,125
Family Dog	-	25,000	(25,000)	-	-
IT Fund	-	-	-	-	-
Dog and Puppy Welfare Suite	100,500	-	-	-	100,500
Regional Support	37,389	9,800	(32,319)	-	14,870
Total restricted funds	216,222	200,153	(219,734)	-	196,641
Unrestricted funds:					
Designated funds:					
Intangible assets	-	-	-	225,501	225,501
Tangible fixed assets	-	-	-	1,549,315	1,549,315
Outstanding legacies	-	-	-	2,601,793	2,601,793
Total designated funds	-	-	-	4,376,609	4,376,609
General funds	9,117,236	5,543,449	(4,391,773)	(4,376,609)	5,892,303
Total unrestricted funds	9,117,236	5,543,449	(4,391,773)	-	10,268,912
Total funds	9,333,458	5,743,602	(4,611,507)	-	10,465,553

Prior year:

	At 1 January 2024	Income & gains	Expenditure & losses	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds:					
Training Hall Fund	238,723	-	-	(238,723)	-
AAI Fund	25,912	-	(25,912)	-	-
National Lottery Charities Board Fund	256,089	-	-	(256,089)	-
Assistance Dogs Fund	-	127,685	(49,352)	-	78,333
Dog and Puppy Sponsorship	7,500	23,930	(31,430)	-	-
Family Dog	-	361	(361)	-	-
IT Fund	13,000	-	(13,000)	-	-
Dog and Puppy Welfare Suite	100,000	500	-	-	100,500
Regional Support	107,366	48,100	(118,077)	-	37,389
Total restricted funds	748,590	200,576	(238,132)	(494,812)	216,222
Unrestricted funds:					
Designated funds	1,395,637	-	-	(1,395,637)	-
General funds	3,811,637	7,101,998	(3,686,848)	1,890,449	9,117,236
Total unrestricted funds	5,207,274	7,101,998	(3,686,848)	494,812	9,117,236
Total funds	5,955,864	7,302,574	(3,924,980)	-	9,333,458



DOGS FOR GOOD

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

Movements in funds (cont.)

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

Restricted Funds

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

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

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

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

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

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

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

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

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



DOGS FOR GOOD

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

Movements in funds (cont.)

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

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

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

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

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

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

21 Operating lease commitments payable as a lessee

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

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

22 Capital Commitments

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



DOGS FOR GOOD

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

23 Cash generated from operations

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

24 Prior period adjustment

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

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

Details of accrued legacy income

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