



**LIFE CHANGING
DEVOTION**

Annual Report & Financial Statements

for the year ended 31 December 2023

Making life changing differences to people with disabilities through a trained dog

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2023

Our Foundations

1. **Our Belief** **We believe dogs and the bond we share with them can help us live happier, healthier lives**

2. **Our Purpose** **To advance the boundless possibilities of what a connection between people and dogs can enable – in making everyday life fuller, healthier and happier for everyone involved**

3. **Our Promise** **We seek to understand
We respect all needs
We make positive connections**

Our Strategy to 2028

1. **Our Ambition** → By 2028 we will be supporting 4,000 people each year through our work
This is the practical change we will deliver

2. **Our Impact Goals** → We are **improving the quality of life** for people and dogs
These are the associated changes that will be brought about by our work and which describe why it is important
→ We are increasing **understanding of the value of connection** with a dog
→ We are creating a **more inclusive society**

3. **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
These are our priorities for change to deliver our Ambition and Impact Goals
→ 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

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FROM THE CHAIR OF THE BOARD OF TRUSTEES

I first joined the board of trustees at Dogs for Good five years ago. What struck me then was the dedication and skill of the team, and the sheer innovative brilliance of the work they were doing to connect people and dogs. It also felt like a family from day one. None of those things have changed.

This year, following the sad loss of John Farrell, I was invited to take over the role of chair of the board of trustees. John's are big shoes to fill, and I am honoured to be able to offer the charity some continuity at this time, and excited at the prospect of playing a part in its future plans.

The strategy put together by Ed and the team this year sets a new direction for us, while building on strong foundations we already have. The recent generous grant we have received is testament to the power of that vision, and shows that people are ready and willing to invest in our future.

Over the past five years, I have watched the charity grow, constantly adapting to evolving needs of the people we support to offer a truly person-centered approach that treats every person – and every dog – as an individual. I have also seen us raise our profile to become one of the leading lights in our field, setting a standard for others to follow.

Everyone involved in Dogs for Good should feel proud of the work they are doing and the positive contribution they are making. I look forward to seeing us go from strength to strength.

Annabelle Charman
Chair of Trustees

A TRIBUTE TO JOHN FARRELL

John Farrell, former chair of our trustee board, sadly passed away in late 2023. John was appointed to the board in 2015, and became chair in 2018. Known for his leadership, expertise and sense of fun, his energy and passion for the charity was a huge inspiration to the board, staff and volunteers. A powerful advocate for Dogs for Good, John truly understood the difference dogs can bring to people's lives. He will be much missed.

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FROM THE CEO

My first full year at Dogs for Good has been all about taking stock – and looking ahead. It has been a year of talking but more importantly listening – to colleagues, people we support, volunteers and supporters – as they shared their insights and ideas about our future direction.

What is clear to me is that there is huge potential for us to do more, and huge will and energy among the Dogs for Good team to turn that potential into reality. The result of this talking and listening is a new strategy which I believe captures that energy and ambition and creates a framework to guide us in the years to come.

As we move into 2024, one of our first priorities is to develop our new community hub model. As you read this report, you will find many examples of the ways we are already broadening out our person-centred approach to community level, engaging with local groups and organisations to understand their needs, and strengthening our volunteer network. Thanks to the generosity of a new donor, we hope to have established our first hub before the end of the year.

As part of our review of our existing operations, we have also identified a number of areas where we need to boost capacity, including fundraising. This is essential to support the delivery of our ambitious plans, including the redevelopment of our site here in Banbury. All of this will put us in a stronger position to deliver on our long-term goal of more than tripling the number of people we impact through our work.

In embracing change though, it is also important to reflect on the many, many things that we are already doing so well, as powerfully demonstrated by the stories in this report and the quotes from just a few of the people whose lives we have touched. I am continually amazed by what we are able to achieve by connecting people with dogs.

Our team is making a positive difference to people's lives every day, and I would like to thank every one of them for their contribution, as well as of course our generous donors and supporters who make our work possible.

Ed Bracher
CEO

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OUR PROMISE

In 2023, our staff and volunteers collaborated to produce Our Promise, a commitment to make Dogs for Good a great place to work and volunteer. Our Promise is unique to Dogs for Good and reflects our commitment to the health and wellbeing of both the people we support and our dogs.

This is Our Promise

To our community, to the people we support and to the dogs we work with:-

We will:-

Seek to understand

We see each other, every person and dog we work with as an individual.

Respect all needs

We listen and see the needs of each person and every dog to give the best and most informed outcomes.

Make positive connections

Everyone has a part to play in building positive connections to make life feel possible.

Impact

To view the full impact of our services please go to our website www.dogsforgood.org.

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SEEK TO UNDERSTAND

Understanding is key to providing services that are truly informed by the needs of people and dogs. Our work over the past year has focused on exploring new and more flexible ways of working and looking at the potential for delivering our services at a community level.

2023 saw the start of the second year of our two-year exploratory project in Bracknell. Led by Community Dog Practitioner, Lucy Purchase, a key goal has been to build networks and develop links with individuals, groups and organisations to better understand the needs of the community and identify gaps in provision.

New funding enabled us to widen the scope to support more people to feel better connected and part of a community. Information days for local groups and organisations have also helped connect us with new audiences, including those with early onset dementia and, for the first time, children who are being home schooled.

The appointment of our new Community Engagement Officer, Hayley Ring, has highlighted the importance of building capacity for this kind of community engagement. *“That’s definitely one of the key learnings for us this year,”* says Selina Gibsone, Research & Development Manager. *“The collaboration between Lucy and Hayley has enabled us to provide strong outreach as well as effective, focused delivery.”*

Blended Interventions

Another key learning has been around the benefits of mixing Animal Assisted Interventions (AAI) structured sessions, typically one to one or with a group, with measurable outcomes, with more open ended, informal Animal Assisted Activities (AAA). *“The two ways of working really complement each other,”* says Selina.

“AAA are really effective at increasing engagement and having a positive impact and they can also help us identify individuals that might benefit from a more focussed AAI. Similarly, if a client has achieved their goals through structured sessions and want to stay connected with us, there’s now the option for them to get involved with AAA such as wellbeing walks or dog bingo.”

Having the same team delivering both AAI and AAA also helps provide continuity for service users and builds stronger engagement with both potential clients and health professionals. Dogs for Good volunteers are also helping support activities across different parts of the country, reinforcing our links with the communities around us.

“The whole aim is to go into a community, and rather than telling them what we can offer, asking them what they want from us. Then we can tailor our services to those needs.” Says Selina.

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Supporting Young People: Working with Oxfordshire CAMHS

This year, we were approached by Oxfordshire Child and Adolescent Mental Health Services (CAMHS) to run interventions and activities with young people in a CAMHS in-patient ward. We ran two sessions per week during the six-week summer holiday, with further follow ups during the remaining months of the year.

Now the CAMHS team have secured funding to help support a further six-month project with us, focusing on how dogs can help increase engagement and support learning in a classroom environment. CAMHS is also working to create a framework for formal evaluation. *“It’s been really successful,”* says Selina. *“We’ve already had other CAMHS teams contacting us about doing something similar. It’s been a really effective way of showing people the range of what we can offer.”*

RESPECT ALL NEEDS

We take time to understand the needs of every person and every dog we work with, enabling each individual to overcome challenges and reach their goals and finding the right role for each dog to flourish.

Creating a single point of entry to our services is a significant step forward in terms of helping us towards our goal of ensuring that the needs of the people we support and the dogs we work with always come first. This year, we trialled a new approach, where people coming to us start by completing a form that tells us about their needs and the kind of support they are looking for.

In some cases, the outcome is different from what they may have envisaged. *“Last year we had a family who completed a focused community dog intervention, with the intention of having an assistance dog,”* says Services Manager, Kelly Jennings. *“In the end they realised a well-trained companion dog would better meet their needs and chose to go down the family dog route. For us that’s a really good indication that this new approach is working. Rather than putting people in a box, we’re working together with them to find out what their needs may be, and which of our services might be most appropriate.”*

Alongside this, Instructors have been working with people waiting for an assistance dog running education and handling sessions to help them improve their skills and fully understand the impact a dog is going to have on their lives prior to them being matched. *“It’s a win-win,”* says Kelly. *“People are getting the right support and by targeting assistance dog resources where they are really needed, we can reduce waiting times too.”*

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Our Family Dog service continues to flourish. In May, we reached a milestone, having supported 2000 families with an autistic child since the service was launched in 2011. Our plan now is to extend the scheme to support people living with a physical disability. *“It’s logical that we use our expertise to help more families by enabling them to unlock the great potential that a companion dog could bring to their family,”* says Kelly. *“Again, it will help us to support more families who we’re not currently able to reach.”*

Dementia Dog

In Scotland, our Dementia Dog project, run in partnership with Alzheimer Scotland, marked its tenth anniversary. This year, the project has also been exploring ways to better meet the needs of people and dogs through flexible, innovative approaches to delivery.

“This is the first year since the Covid-19 pandemic that we’ve been able to provide our full range of services again,” says Fiona Corner, Head of Innovation and Development at Alzheimer Scotland. *“Taking on a second Community Dog Handler has really helped to boost our capacity and ensure we can meet demand.”*

This year saw the delivery of four weekly group AAI sessions in partnership with Dementia Friendly Dunblane. Our handler Natashya Sheppard, along with canine sidekick Sandy, supported a movement class aimed at improving balance, motor skills and mobility, providing encouragement and motivation for those taking part. *“The outcomes included better balance and mobility and increased confidence and physical strength, as well as the positive impact of interacting with a group.”* Says Fiona. *“This is definitely something we will look to be involved with again.”*

Celebrating 10 years of Dementia Dog

Our Dementia Dog project marked its tenth anniversary with an event at the V&A Dundee in June. People we support and their families, supporters, funders, staff and volunteers gathered to celebrate the initiative. *“I wanted everyone that came to go away feeling they’d learned something new about Dementia Dog,”* says Fiona. *“So we put the voices of those who’ve benefited most front and centre. We showed an incredibly powerful video featuring our pioneer families – the first cohort to work with us back in 2013 – and we had a speech from the Glasgow School of Art student, now a distinguished designer, who first came up with the idea. The whole day was one of the highlights of my career, and so emotional – I think everyone in the room was in tears at some point! It was such a powerful thing to reflect on what we’ve achieved so far and the strength and commitment of the community we’ve built and of course to look ahead to what we can do in the future.”*

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MAKING POSITIVE CONNECTIONS

Positive connections are the building blocks of an enabling, mutually supportive community. When we talk about connections, we mean between our colleagues, the people we support, our volunteers and of course our dogs – all of whom come together to make up the Dogs for Good family.

Volunteers have always made a major contribution to the work of the charity and this year is no exception. It is notable that volunteers played a key role in helping to develop our new strategy and promise, the pillars of which provide the structure for this report. A new volunteer agreement is now in place too, setting our commitments and expectations from both sides.

Thanks to a recruitment push that encompassed social media as well as in-person events such as pop-up café sessions where potential volunteers could find out more about Dogs for Good, volunteer numbers now stand at more than 650. In Scotland, volunteer numbers trebled, a boost in capacity that has among other things supported the reintroduction of our popular Dog Day events for the first time since the pandemic.

Increased capacity is also opening up opportunities for volunteers to take on different roles. *“As well as boosting our numbers of puppy boarders and socialisers, we’ve got people working to provide practical and logistical support for events,”* says Jamie Macdonald, who took up the post of Head of Volunteering in July. *We also now have a six-strong volunteer reception team welcoming visitors to our site in Banbury.”* We have also provided additional education sessions for our puppy and dog volunteers to help them deepen their understanding of the dogs they are caring for and help provide consistency in their training.

Assistance dogs creating connections

Our assistance dog service is also key to creating connections. This year, we were delighted to welcome three new Trainers and two new Instructors, bringing them up to full capacity enabling us to increase our target number of qualified dogs to 45 in 2024.

Our Quality of Life (QoL) survey, run in conjunction with the University of York, was started in 2017, providing us with important insights into the impact of assistance dog partnerships. Surveys are sent out to assistance dog users before they are partnered with a dog and then again after six months, twelve months and then two and three years. Where other studies focused on the functional and practical impact, the QoL survey takes a broader view.

“Families report that the presence of the dog brings calmness to the home and creates more opportunities for everyone to be active,” says Selina Gibsone, Research & Development Manager. *“Being able to understand the impact of dogs not just in terms of practical support, but also mental wellbeing, increased opportunities and more social interactions is really important to us, as well as highlighting points where we may be able to provide more support.”*

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In Scotland, a new activity dog – former assistance dog whose “official” caring role has come to an end – has joined the team. *“It’s about being able to extend people’s journey with Dogs for Good,”* says Fiona Corner, *“and maintaining that connection with them and the dog, even after the circumstances that originally brought them to us have changed. It’s good for them and It’s great for us to be able to benefit from their lived experience as a carer for someone with dementia.”*

Stronger Links

Steps are also being taken to build stronger links with and within the volunteer community. Following 2022’s volunteer-led engagement workshop, we drew up a list of practical measures to provide better support. Key achievements to date include expanding our online Volunteer Hub to include a dedicated section for temporary boarders, sending out a monthly newsletter and running a bi-monthly Volunteer Voices session online. We also carried out a skills audit, with a view to further broadening opportunities for volunteers to contribute in the future. Results will be available in early 2024.

In Scotland, a gathering event in November provided an opportunity for people to connect and, again, for Fiona and the team to gather useful input on how we better support volunteers. A particular focus has been on assessment and training. *“We want to make sure all dogs and owners are getting the support they need to feel confident going out and presenting fundraising and in the case of our activity dogs, delivering therapeutic sessions.”* Fiona says.

The team in Scotland has been developing connections with the broader community too, delivering two further webinars for canine professionals, including representatives from a local dog rescue centre. *“If we’re encouraging people to get their own dog, we felt we should also be doing something to ensure that the community out there is a supportive one by raising awareness of what dogs can bring to people with dementia,”* says Fiona. *“There’s been so much interest, we’re now looking to develop tailored sessions from specific organisations.”*

Awards recognise volunteers

This year saw the launch of the first ever Dogs for Good National Excellence Awards, designed to recognise and reward our volunteers. Katy Naylor, who has worked with us since 2017, won the Community Impact Volunteer of the Year award. *“I was really humbled and overwhelmed to win,”* she says. *“There are so many incredible volunteers throughout Dogs for Good and we all rely on one another to make an impact. This award is for all of us, and the impact we make collectively.”* We would also like to thank the Marsh Charitable Trust for their support and all those who helped to make the awards ceremony such a success, including our host Clare Balding.

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LOOKING AHEAD

Our new strategy sets out a framework for action over the coming years under seven pillars. Here is an overview of our plans for 2024:

Pillar 1: Hubs and Communities

Develop a hub model, so that existing and new programmes are supported by and support the local communities with which we work.

Pillar 2: Education, Learning and Development

Develop a comprehensive training and education programme for volunteers, allowing volunteers to support more of the production and service delivery; and which can be expanded to new stakeholders.

Pillar 3: National Centre of Excellence

Continue to develop Banbury as a National Centre of Excellence.

Pillar 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.

Pillar 5: Impact and Insight

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

Pillar 6: Expertise and Advocacy

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

Pillar 7: Infrastructure and Resources

Ensure sustainability of our business processes and finances.

2024 in Numbers

By the end of the year we aim to:

- Deliver 45 new partnerships
- Welcome 300 attendees to family dog workshops
- Work with 250 community dog clients

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MAKING EVERY DAY EXTRAORDINARY

Freedoms regained, lives reclaimed: here is just a small selection of stories showcasing the positive impact dogs have had on people's lives this year.

Kelsi and Sherlock

"Sherlock is gregarious and friendly and has helped me make friends and form relationships where people accept me for who I am. He's helped me accept myself and my disability. He helps me go out and tackle the world."

Jemima and Albert

"Because Albert can support me on my commute and during my working day, I felt confident to apply for the job I wanted, not the job I felt I had to have because of my disability."

Elsa's mum, Claire

"Our cockerpoo, Minnie, accepts Elsa for who she is, doesn't 'see' autism and doesn't judge. She just loves Elsa."

Alison, mum and Family Dog workshop participant.

"The moment Harvey came into our daughter's life things started to change, not just for her, but the whole family."

John, volunteer breedstock holder

"Being a volunteer with Dogs for Good is not just about making life possible for the people the charity supports, it's about the impact these incredible dogs have on everyone who meets them."

Pearl, volunteer puppy socialiser

"Spending time with dogs is just joyful for me, but I don't think it matters what age or ability you have, dogs can change things."

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Financial Review

There was an increase in voluntary income of 14% to £3,644,225 in 2023. Our expenditure marginally decreased to £3,644,751 (£3,651,698 in 2022). There was a positive movement in funds of £150,005 in 2023 (outflow £622,221 in 2022).

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 2023 was 8.2%.

Reserves Policy

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

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

As at 31 December 2023, reserves in the charity's unrestricted funds were £5,207,274 of which £3,553,188 were free reserves. Free reserves are reserves which do not include restricted funds or designated funds including freehold property. This represents 10 months (2022: 12 months), based on projected gross revenue expenditure for the forthcoming year. Total funds at the reporting date were £5,955,864 (2022: £5,805,859).

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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 2023 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 2023.

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.

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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.

OUR PARTNERS AND SUPPORTERS

We are grateful for all the support we receive through donations, fundraising and legacies. With special mention to the following companies and charitable trusts who supported us in 2023.

- More Than Insurance
- Pets Foundation
- Ceva Santa Animale
- Škoda UK
- The Harry and Mary Foundation
- Wheelwrights' Charity
- Hodge Foundation



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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 and Director of Income Generation, meets regularly to review the strategic plan, the external environment and the services the charity provides.

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

Related parties and co-operation with other organisations

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

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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. Due to the rise in the cost of living during 2023, most staff received a pay review in January and September as well as a one-off payment in September.

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).

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors

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

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

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Auditors

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

The trustees' report, including the strategic report, was approved by the Board of Trustees.



Annabelle Charman (Chair)

Date: 15/5/2024 | 17:01 BST

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

Opinion

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

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 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' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 strategic report and the directors' report.

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

- adequate 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 16 and 17, 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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

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

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

DOGS FOR GOOD

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also perform the following procedures:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale of significant transactions outside the normal course of business.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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's members, as a body, and the charitable company's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Charlotte Toemaes BSc FCA (Senior Statutory Auditor)
For and on behalf of Ellacotts Audit Services Limited
Chartered Accountants & Statutory Auditor
Countrywide House, 23 West Bar, Banbury
Oxfordshire, OX16 9SA

Date: 15/5/2024 | 17:34 BST

DOGS FOR GOODSTATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations and legacies	1	2,959,605	684,620	3,644,225	3,195,637
Charitable activities	2	575	-	575	750
Other trading activities	3	4,853	-	4,853	9,046
Investment income	4	67,771	-	67,771	31,347
Total incoming resources		3,032,804	684,620	3,717,424	3,236,780
Expenditure					
Costs of raising funds	5	873,287	-	873,287	922,853
Charitable activities	6	1,997,508	763,936	2,761,444	2,718,269
Investment management fees		10,020	-	10,020	10,576
Total resources expended		2,880,815	763,936	3,644,751	3,651,698
Net gains/(losses) on investments	13	77,332	-	77,332	(207,303)
Net deficit and net movement in funds for the year		229,321	(79,316)	150,005	(622,221)
Reconciliation of funds:					
Funds at start of year		4,977,953	827,906	5,805,859	6,428,080
Total funds at end of year		5,207,274	748,590	5,955,864	5,805,859

There were no recognised gains or losses other than the surplus for the financial year. All income and expenditure derives from continuing activities.

DOGS FOR GOODBALANCE SHEET
as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	12	1,671,898	1,745,727
Investments	13	1,306,580	1,207,342
		<u>2,978,478</u>	<u>2,953,069</u>
Current assets			
Stock	14	5,276	2,933
Debtors	15	198,743	199,265
Cash at bank and in hand		2,932,107	2,813,440
		<u>3,136,126</u>	<u>3,015,638</u>
Creditors: amounts falling due within one year	16	<u>(158,740)</u>	<u>(162,848)</u>
Net current assets		<u>2,977,386</u>	<u>2,852,790</u>
Total assets less current liabilities		5,955,864	5,805,859
Net assets	19	<u>5,955,864</u>	<u>5,805,859</u>
Restricted funds	17	748,590	827,906
Unrestricted funds	18	5,207,274	4,977,953
		<u>5,955,864</u>	<u>5,805,859</u>

Company registration number 4416149The financial statements were approved by the Board of Trustees and authorised for issue on 3rd May 2024.

Annabelle Charman
Chair

The accompanying accounting policies and notes form an integral part of these financial statements.

DOGS FOR GOODCASH FLOW STATEMENT
as at 31 December 2023

	Note	2023 £	2022 £	
Net cash inflow from operating activities	a	203,725	19,037	
Capital expenditure				
Purchase of tangible fixed assets		(53,132)	(31,078)	
Purchase of fixed asset investments		(31,927)	(27,406)	
Financing				
Increase/(decrease) in cash		118,666	(39,447)	
a. Reconciliation of changes in resources to net cash inflow from operating activities				
Net incoming/(outgoing) resources for the year		150,005	(622,221)	
Depreciation and write-off of fixed assets		126,961	128,567	
Unrealised investment gain		(77,332)	207,303	
Investment Management Fees		10,020	10,576	
(Increase)/decrease in debtors		522	318,002	
Increase/(decrease) in creditors		(4,108)	(48,605)	
Decrease/(increase) in stock		(2,343)	25,415	
Net cash inflow from operating activities		203,725	19,037	
b. Reconciliation of net cash flow to movement in net debt (note c)				
Increase/(decrease) in cash		118,666	(39,447)	
Change in net debt		118,666	(39,447)	
Net cash at 1 January 2023	c	2,813,440	2,852,887	
		2,932,106	2,813,440	
c. Analysis of changes in net debt				
	At 1 January 2023	Cash flows	Other changes	At 31 December 2023
	£	£	£	£
Cash at bank and in hand	2,813,440	118,666	-	2,932,106
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	2,813,440	118,666	-	2,932,106

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Material legacies which have been notified but not recognised as incoming resources in the SOFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

RESOURCES EXPENDED

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds.
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog.
- other expenditure represents those items not falling into any other heading.

DOGS FOR GOOD**PRINCIPAL ACCOUNTING POLICIES**

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

FUND ACCOUNTING

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

CAPITALISATION OF TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold Buildings	50 years straight line
Motor Vehicles	25% straight line
Equipment	15% reducing balance, 5, 7 and 10 years straight line
Computer Equipment	3 years straight line

INVESTMENTS

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statements of financial activities.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

STOCK

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale and the value of dog food.

LIABILITIES

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution schemes

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

LEASED ASSETS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the SOFA so as to produce a consistent periodic rate of charge on the net obligation outstanding at each period.

All other leases are regarded as operating leases and the payments made for them are charged to the statement of financial activities on a straight line basis over the lease term.

TAXATION

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**1 Income from donations and legacies**

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2023 £	Total 2022 £
Donations and gifts	1,286,713	594,620	-	1,881,333	1,575,654
Legacies	1,672,892	90,000	-	1,762,892	1,619,983
Total voluntary income	2,959,605	684,620	-	3,644,225	3,195,637

The income from donations and legacies was £3,644,225 (2022: £3,195,637) of which £3,049,605 was unrestricted (2022: £2,443,556) and £684,620 restricted (2022: £752,081)

	2023 £	2022 £
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Legacies

The following material legacies have been recognised as income in the year:

A Mallard	100,000	-
Ms A Kelly	39,426	-
Ms C White	267,432	-
C Bennett	70,000	-
D Bevan	43,512	-
D Bruce	76,124	-
Ms E Allen	50,000	-
G Lawes	57,766	-
H Graham	240,342	-
Ms J Vessey	66,604	-
Ms D Weaire	125,000	170,000
Ms J Wood	65,671	-
Ms L C Dale	90,000	-
Ms M Scott	28,249	-
Ms P White	100,000	40,000
P T Bridgman	34,682	-
Ms S Thompson	58,000	180,000
S Walker	30,338	-
A Meggs	-	73,000
A Tolley	-	69,000
Ms B Hawden	-	42,962
Ms B Bright	-	40,030
Ms B Bytheway	-	42,154
Ms C Palmer	-	54,316
Ms J Reeves	-	88,244
F M Davies	-	136,218
Ms J Watts	-	27,081
Ms L Blyth	-	43,418
Ms M De Saulles	-	70,000
Ms P Ansell	-	56,146

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Legacies (continued)**

	2023	2022
	£	£
Ms M Lee	-	31,652
Ms M Haddock	-	81,824
Ms M Davies	-	32,946
R Blood	-	33,909
Ms S Lamb	-	55,000
Other legacies received	219,746	252,083
	<u>1,762,892</u>	<u>1,619,983</u>

One legacy received during the year was classified as restricted totalling £90,000, the remaining legacies were classified as unrestricted. There are some legacies of which the charity has been notified at 31 December 2023 for which the amounts cannot be fully ascertained. The financial statements include payments received on account but not any estimated for the future amounts receivable. There is estimated to be in excess of £171,000 of residuary legacies due at the year end.

2 CHARITABLE ACTIVITIES

	2023	2022
	£	£
Qualification fees	575	750
	<u>575</u>	<u>750</u>

All qualification fees are classified as unrestricted.

3 OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Income from ancillary trading	4,853	9,046
Cost of merchandise	(5,950)	(5,078)
	<u>(1,097)</u>	<u>3,967</u>

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**4 INVESTMENT INCOME**

	2023	2022
	£	£
Bank deposits	35,844	3,941
Share dividends	31,927	27,406
	67,771	31,347

All investments are held in the United Kingdom.
All Investment income is classified as unrestricted.

5 COSTS OF RAISING FUNDS

	2023	2022
	£	£
Staff salaries and pensions	479,741	472,540
Other fundraising expenses:		
Donor recruitment, retention and communication	84,442	179,193
Digital	36,943	20,954
Digital Strategy Development	36,428	62,637
Shows and events	53,548	7,471
Travel	1,933	1,817
Administrative expenses	78,375	73,837
Support costs (note 8)	95,927	99,326
Cost of merchandise	5,950	5,078
	873,287	922,853

All fundraising expenditure is unrestricted.

6 CHARITABLE ACTIVITIES

	Direct Costs	Indirect Costs	2023	2022
	£	£	£	£
Provision of services:				
Client Services	1,163,929	136,268	1,300,197	1,279,098
Canine Services	1,228,190	143,790	1,371,980	1,351,720
Strategy & Development	79,911	9,356	89,267	87,450
	2,472,030	289,414	2,791,444	2,718,269

Expenditure on charitable activities was £2,791,444 (2022: £2,718,269) of which £763,936 was restricted (2022: £644,968).

Governance costs are included in charitable activities.

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Comparative note 6**

	Direct Costs	Indirect Costs	2022
	£	£	£
Provision of services:			
Client Services	1,142,541	136,557	1,279,098
Canine Services	1,207,410	144,311	1,351,721
Strategy & Development	78,114	9,336	87,450
	<u>2,428,065</u>	<u>290,204</u>	<u>2,718,269</u>

“Canine services” includes all of the work and resource allocated to breed, socialise, train, support and manage the welfare of our dogs through their life, ensuring that they are happy, healthy dogs that deliver impact for our clients.

“Client services” is all the work we do to understand, support and work with the people we support to ensure they get the service best suited to them and the back up to ensure long term benefit.

7 GOVERNANCE COSTS

	Unrestricted	Total	Total
	£	2023	2022
		£	£
Staff salaries and pensions	97,933	97,933	96,611
Establishment expenses	5,055	5,055	4,844
Office expenses	976	976	894
Travel and subsistence	1,101	1,101	1,709
Professional Fees:			
Accountancy and audit	11,060	11,060	10,600
	<u>116,125</u>	<u>116,125</u>	<u>114,658</u>

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023**8 ALLOCATION OF SUPPORT COSTS AND OVERHEADS**

The breakdown of support costs and how these were allocated is shown in the table below. Support costs are allocated on a basis consistent with the use of the resources, e.g. staff costs by the time spent and other costs by their usage.

	Costs of generating voluntary income	Charitable activities: Training	Governance costs	Total 2023
	£	£	£	£
Accountancy and audit	-	-	11,060	11,060
Staff costs	67,001	130,255	97,933	295,189
Establishment costs	8,081	12,304	5,055	25,440
Office expenses	12,381	18,670	976	32,027
Subsistence and recruitment	2,116	3,171	1,101	6,388
Depreciation	6,348	8,887	-	15,235
Total	95,927	173,287	116,125	385,339
	Note 5		Note 7	

Comparative note 8

	Costs of generating voluntary income	Charitable activities: Training	Governance costs	Total 2022
	£	£	£	£
Accountancy and audit	-	-	10,600	10,600
Staff costs	67,298	129,963	96,611	293,872
Establishment costs	7,646	10,604	4,844	23,094
Office expenses	15,814	22,770	894	39,478
Travel and subsistence	2,140	3,210	1,709	7,059
Depreciation	6,428	9,000	-	15,428
Total	99,326	175,547	114,658	389,531

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**9 TOTAL RESOURCES EXPENDED**

	2023	2022
	£	£
Total resources expended include:		
Auditors' remuneration		
Audit services	10,500	10,000
Depreciation and amortisation:		
Tangible fixed assets	126,961	128,567
Pensions costs	141,370	134,803
Operating lease rentals:		
Hire of motor vehicles	122,013	119,326
Other equipment	5,715	1,983
Land and property	5,523	6,204

10 EMPLOYEES

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	1,866,041	1,806,665
Social security costs	170,752	176,678
Pension costs	141,370	134,803
	2,178,163	2,118,146
Other costs	39,027	44,363
	2,217,190	2,162,509

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Operations and Director of Income Generation. The total employee benefits of the key management personnel of the charity were £300,785 (2022: £268,210).

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023

The average monthly head count was 66 staff (2022: 64) and the average monthly number of full-time equivalent employees during the year was as follows:

	2023	2022
	Number	Number
Charitable activities	51	49
Fundraising	12	12
Governance	3	3
	66	64

During the course of the year one employee (2022: one employees) received remuneration in the range of £70,000 - £80,000, and three employees (2022: two employees) received remuneration in the range £60,000 - £70,000.

Two employees received severance payments during the year (2022: two) totalling £5,348 (2022: £4,648).

11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

No trustees received remuneration in the year directly from the charity for work directly under a commercial contract (2022: £nil).

There were no expense reimbursements paid to trustees in 2023 (2022: nil).

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**12 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	2023 Total £
Cost			
At 1 January 2023	2,053,945	775,941	2,829,886
Additions	-	53,132	53,132
At 31 December 2023	<u>2,053,945</u>	<u>829,073</u>	<u>2,883,018</u>
Depreciation			
At 1 January 2023	635,919	448,240	1,084,159
Provided in the year	40,854	86,107	126,961
At 31 December 2023	<u>676,773</u>	<u>534,347</u>	<u>1,211,120</u>
Net book value at 31 December 2023	<u>1,377,172</u>	<u>294,726</u>	<u>1,671,898</u>
Net book value at 31 December 2022	<u>1,418,026</u>	<u>327,701</u>	<u>1,745,727</u>

All tangible fixed assets were used for charitable purposes.

13 INVESTMENTS

	2023 £	2022 £
An analysis of investments is as follows:		
COIF Charity Funds	23,287	20,694
Charities Aid Foundation	174,672	152,010
Fixed Interest	228,903	154,741
UK Equities	251,553	253,319
Overseas Equities	455,833	424,780
Property	56,072	65,352
Alternatives	56,385	93,118
Multi Asset	27,337	34,214
Cash	32,538	9,114
Total listed investments	<u>1,306,580</u>	<u>1,207,342</u>

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**Listed Investments**

	2023	2022
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2023	1,207,342	1,397,815
Additions	171,168	64,235
Disposals	(149,262)	(47,405)
Net gain/(loss) on revaluation	77,332	(207,303)
Valuation as at 31 December 2023	<u>1,306,580</u>	<u>1,207,342</u>

If the investments had not been re-valued, they would have been included on the historical costs basis at the following amounts:

	Close Brothers £	COIF Charity Fund £	Charities Aid Foundation £	Total £
Cost				
At 1 January 2023	1,070,093	4,100	89,229	1,163,422
Additions	27,068	-	4,859	31,927
At 31 December 2023	<u>1,097,161</u>	<u>4,100</u>	<u>94,088</u>	<u>1,195,349</u>

14 STOCK

	2023	2022
	£	£
Stock	<u>5,276</u>	<u>2,933</u>

15 DEBTORS

	2023	2022
	£	£
Prepayments	149,960	143,841
Accrued income	28,783	54,424
Other debtors	20,000	1,000
	<u>198,743</u>	<u>199,265</u>

Accrued income includes £6,612 legacy income (2022: £29,864).

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	75,210	101,994
Accruals	40,245	24,218
Other taxation and social security	43,285	36,636
	158,740	162,848

17 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2023	244,407	26,394	264,350	-	292,755	827,906
Donations received during the year	-	48,219	-	123,676	512,725	684,620
Expenditure	(5,684)	(48,701)	(8,261)	(123,676)	(577,614)	(763,936)
At 31 December 2023	238,723	25,912	256,089	-	227,866	748,590

COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2022	250,091	-	272,611	-	198,091	720,793
Donations received during the year	-	46,786	-	199,847	505,448	752,081
Expenditure	(5,684)	(20,392)	(8,261)	(199,847)	(410,784)	(644,968)
At 31 December 2022	244,407	26,394	264,350	-	292,755	827,906

- i The Training Hall Fund had been set up to raise money to improve training facilities.
- ii The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023**Restricted Funds (continued)**

- iii The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements.
- iv The Assistance Dog Fund, previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled adults and children. The Fund has been expended to include the training of assistance dogs for children with autism.

Other restricted funds:

	Dog and Puppy Sponsorship	Family Dog	IT Fund	Dog and Puppy Welfare Suite	Regional Support	Total
	£	£	£	£	£	£
At 1 January 2023	83,034	-	-	100,000	109,720	292,754
Donations received	331,349	35,930	-	-	145,446	512,725
Expenditure	(393,883)	(35,930)	-	-	(147,801)	(557,614)
Transfer between funds	(13,000)	-	13,000	-	-	-
At 31 December 2023	7,500	-	13,000	100,000	107,365	227,865

COMPARATIVE

	Dog and Puppy Sponsorship	Family Dog	IT Fund	Dog and Puppy Welfare Suite	Regional Support	Total
	£	£	£	£	£	£
At 1 January 2022	95,879	-	2,916	-	99,296	198,091
Donations received	241,416	32,709	-	100,000	131,322	505,448
Expenditure	(254,261)	(32,709)	(2,916)	-	(120,898)	(410,784)
At 31 December 2022	83,034	-	-	100,000	107,921	292,755

The other restricted funds as at 31 December 2023 are comprised of:

- i The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.
- ii Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.

DOGS FOR GOOD**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2023**Restricted funds (continued)**

- iii The IT Fund has been established as the condition of the gift is to be used to enhance the digital capacity of our operations.
- iv Dog and Puppy Welfare Suite was established regarding funds put towards our kennel day block.
- v The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.

18 UNRESTRICTED FUNDS

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2023	995,553	3,982,400	4,977,953
Incoming resources	-	3,032,804	3,032,804
Expenditure	(89,917)	(2,780,879)	(2,870,796)
Unrealised gain on investment	-	77,332	77,332
Investment Management Fees	-	(10,020)	(10,020)
Transfers between funds	490,000	(490,000)	-
At 31 December 2023	<u>1,395,637</u>	<u>3,811,637</u>	<u>5,207,274</u>

COMPARATIVE

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2022	1,085,470	4,621,817	5,707,287
Incoming resources	-	2,484,699	2,248,699
Expenditure	(89,917)	(2,906,237)	(2,996,154)
Unrealised Loss on investment	-	(207,303)	(207,303)
Investment Management Fees	-	(10,576)	(10,576)
At 31 December 2022	<u>995,553</u>	<u>3,982,400</u>	<u>4,977,953</u>

The Designated fund represents the net book value of the Freehold building after taking into account the National Lottery Board Fund. The building was constructed from funding from the National Lottery Board Fund, shown in restricted funds (note 17).

DOGS FOR GOODNOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

The transfer from general funds to designated funds represents the amounts designated towards additional costs of the new strategy and digital transformation.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Tangible fixed assets	905,636	258,450	507,812	1,671,898
Investments	-	1,306,580	-	1,306,580
Current assets	490,000	2,405,348	240,778	3,136,126
Current liabilities	-	(158,740)	-	(158,740)
	1,395,636	3,811,638	748,590	5,955,864

COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Tangible fixed assets	995,553	241,417	508,757	1,745,727
Investments	-	1,207,342	-	1,207,342
Current assets	-	2,696,489	319,149	3,015,638
Current liabilities	-	(162,848)	-	(162,848)
	995,553	3,982,400	827,906	5,805,589

20 COMMITMENTS

There were capital commitments at 31 December 2023 of £nil (2022: £nil).

LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

Plant and Machinery	2023 £	2022 £
Within one year	104,488	98,816
Between two and five years	95,196	95,482
	199,684	194,298

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

21 PENSIONS

The Charity operates defined contribution pension schemes for the benefit of the employees. The assets of the schemes are administered by trustees in funds independent from those of the charity.

22 RELATED PARTY TRANSACTIONS

During the year, the charity received donations totalling £298 from trustees and related parties (2022: £240.)

One trustee benefited from an assistance dog provided by Dogs for Good.



Dogs for Good

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Charity Registered No. in Scotland SC039828

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Vice Patrons

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Peter Purves

Vice Presidents

Rosemary King

Ian Burr

Chief Executive and Company Secretary

Ed Bracher

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Solicitors

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The Board of Trustees

John Starley

Annabelle Charman (Chair)

Ginette Bryant

John Sewell-Rutter

Patricia Thompson

Ross Tiffin (left May 2023)

John Farrell (deceased October 2023)

Alice Frankum

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