



**LIFE CHANGING  
DEVOTION**

## **Annual Report & Financial Statements**

for the year ended 31 December 2022

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 2022

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### **Our Vision**

A world in which everyone and every community is able to benefit from the help of a trained dog.

### **Our Mission**

We bring trained dogs and people together to help them overcome specific challenges and enrich and improve the lives of both.

### **What We Do**

We train assistance dogs to help adults and children with disabilities lead more independent lives, at home and in the community.

We train and support activity and therapy dogs and their specialist handlers to work in communities and schools.

We provide training and support to families of children with autism to help them overcome specific challenges through a family dog.

We share the knowledge and expertise we have with all dog owners through our 'Good Advice' information service.

We continually explore new ways that dogs can help people.

### **Our Values**

#### **Quality – in all we do**

We are committed to achieving high standards and advancing best practice.

#### **Individual approach**

We value and respect each person and each dog as an individual and strive to help them all fulfil their potential and to learn from them. We engage with everyone openly and honestly.

#### **Dog wellbeing**

We work to ensure the health and happiness of our dogs. We will never knowingly compromise their welfare.

#### **Innovation**

We continually develop new ways dogs can help people, through our curiosity, learning and expertise.

#### **Collaboration**

We work together and with others in teams, to advance our collective knowledge, operate more effectively, and thereby help more people.

#### **Every pound counts**

We make the most of every pound and every hour of volunteering given to us, by spending wisely, working efficiently and remaining focussed on our mission.

### **FROM THE CHAIR OF THE BOARD OF TRUSTEES**

2022 was a year in which we built on our learnings from the Covid-19 pandemic to deliver and develop our person-centred approach. This report hopefully provides a flavour of this, highlighting some great examples of the many ways in which we have improved people's lives this year and providing an insight into our plans for the year ahead.

2022 was also a year of significant change for Dogs for Good as we saw the retirement of Peter Gorbing, our Chief Executive since 1999. During his time with the charity he founded our site at Banbury, expanded our services to support clients of all ages, developed a number of different ways of delivering these and established Dogs for Good as a leading and well respected organisation in the field of animal-assisted intervention both nationally and internationally. I would like to take this opportunity to thank Peter for the massive contribution he has made to creating the Dogs for Good organisation we have today.

Peter's departure presented us with the challenge of finding a replacement to build on the strong foundations we have in place and I am delighted that Ed Bracher has now joined us as our new Chief Executive. His 17 years leading Riding for the Disabled Association has great synergy with what we are doing here and his experience and knowledge will help us to grow and develop further.

The timing of his arrival, along with that of our new Director of Income Generation, Olivia Rainford, links in with the scheduled development of our strategic plan due in the first half of 2023. Our goal is to support even more people and we will achieve this by gathering input from colleagues across the organisation, drawing on the learnings from recent years and taking the opportunity to carry out a thorough top to bottom review, ensuring our aims and ambitions are aligned with the impact we want to deliver.

One of our major strengths is our people – the fantastic, dedicated and hard-working individuals that make what we do possible. My heartfelt thanks to all who make up the Dogs for Good community:

Our staff at Banbury and around the UK, who train our dogs, work with our clients, liaise with our supporters and ensure we run effectively.

Our volunteers, who socialise our puppies, board our dogs, fundraise around the country, our trustees.

Our supporters and donors, both corporate and individual.

Our exceptional dogs who deliver the change to people's lives and whose welfare is a priority.

I am excited for the years ahead and hope you are too.

John Farrell  
Chair of Trustees

### FROM THE CEO

Welcome to the Dogs for Good 2022 annual report.

Pulling together the content for this report has been a profoundly rewarding experience. For me, just a few months into my new role here, it has also been an education. I already knew of course that Dogs for Good was a charity doing something very special and unique, and I knew I would be working alongside a passionate and talented group of people. The stories and examples included in this report bring that home, highlighting as they do the many ways in which our work enables and supports powerful connections between people and dogs – connections that really do change lives.

As I look back over our work in 2022, there are some key themes that jump out at me. The first is the various ways in which we are shifting to a more person-centred approach, with a real focus on identifying what individuals need and putting together a tailored package of support that might include working with one of our dogs, working with another dog or indeed not working with a dog at all. The point is to find a solution that is right for the individual – and the dog.

Hand in hand with this goes a more flexible approach to service delivery. This year has seen some terrific examples of cross-boundary working, with colleagues coming together to share ideas and expertise, and proactively identifying opportunities for each other. In Scotland, for example, our Dementia Dog project is increasingly working with families to explore ways they can work with their own pet dog to support their family member with dementia, moving beyond the traditional Assistance Dog model.

It's also great to see the range of different ways in which we are building capacity, through partnerships with other organisations – for example in our exciting new projects in Bristol and Bracknell – sharing expertise and also by strengthening our network of volunteers, something that is particularly close to my heart. This year we have streamlined the information and support we offer to our volunteers, delivered training to help them upskill and explored new and creative ways in which they can support our work, using their expertise, passion and dedication to best advantage.

Of course, an annual report is also an opportunity to look ahead. 2023 will mark the 35<sup>th</sup> anniversary of Dogs for Good, so it seems right to start the year by taking stock of where we are and where we want to be. A new vision and supporting strategy for the charity will help clarify our goals and sharpen our purpose and I look forward to working on this with the team. We have an exciting opportunity now to build on the work Dogs for Good has been doing, to continue raising awareness of the power of dogs and to steer the charity towards a future where dogs impact more lives and do more good.

I hope you enjoy reading this report, and that it inspires you to join us on our journey.

Ed Bracher  
CEO

### A SNAPSHOT OF OUR YEAR

- 201 new families supported to train their pet dog to help their autistic child
- 42 Assistance Dog partnerships created
- 250 assistance dog partnerships helping people with dementia, autistic children and people with physical disabilities supported to work effectively with their Assistance Dogs
- 220 Community Dog sessions helped people with autism, dementia and learning disabilities develop skills, reduce isolation and connect with their community
- 600+ volunteers supported our work in an ever-increasing number of ways, from fundraising to puppy socialising to community events
- Jean Darlaston, a volunteer of 20+ years standing, awarded an Order of Mercy Medal by the League of Mercy foundation
- First organisation in the UK to be accredited by Animal Assisted Intervention International for the quality of our AAIs
- In partnership with our corporate partner More Than, TV presenter Lorraine Kelly supported our publicity campaigns throughout the year, highlighting the mental health benefits of dogs
- Our Quality of Life report, published in summer 2022, found that having an Assistance Dog has a significant positive impact on overall quality of life, including helping people become more independent
- Three former Assistance Dogs became Activity Dogs, supporting our work with people in the community and providing carers with a new sense of purpose
- Two cars featured in the Škoda Kamiq 'Driver's Best Friend' campaign were generously given to Dogs for Good for the next year
- Broadcaster and commentator Andrew Cotter narrated the charity's first ever BBC Radio 4 Appeal on Christmas Day

### PUTTING PEOPLE FIRST

**Collaboration – with colleagues, with partners and with our clients – is key to providing support that truly reflects individual needs. 2022 saw a fresh focus on finding new opportunities to share ideas and expertise, and a new flexibility in the way we deliver our services.**

The move to a more person-centred approach is a theme that runs throughout our work this year, in all parts of the organisation. Kelly Jennings, who took over as Service Manager at the start of 2022, has introduced regular education days for example, where colleagues can come together to learn more about relevant topics – such as the law around accessibility, or simply to find out more about how each other works and explore opportunities for collaboration.

Working with an occupational therapist is helping our teams gain a deeper insight into clients' needs. Bridget Harper, an OT with more than 50 years' experience and a longstanding connection with the charity has been working with us on a voluntary basis this year, coming along to assessments to analyse needs and where appropriate signposting to other sources of help and support.

Again, it is a learning opportunity for the team, too. “We’re gaining so much from working with Bridget,” says Kelly, “in terms of knowing what kinds of questions we should be asking and what other help is out there. In the past it was often the case that if someone presented with certain health issues they’d automatically go down the path towards having an Assistance Dog. Now, we’re trying to take a step back and ask – what do they actually need?”

“We might have an Assistance Dog Instructor and a member of our Community Dog team work with them for a few sessions to explore the options. We’ve done that several times this year and one client opted not to have an Assistance Dog. Conversely, one of our Community Dog handlers placed an Assistance Dog with one of her clients. It’s about finding the best fit.”

Our Dementia Dog project in Scotland – which will celebrate its 10<sup>th</sup> anniversary in 2023 – is a great illustration of how our services are evolving as we become more embedded in the communities we support. Initially, the project focused on providing Assistance Dogs for people living with dementia before moving into providing Community Dog support (see page 6 for more on this year’s work). Now, the service is expanding to include Family Dog, drawing on our experiences of working with families with an autistic child. “We were getting applications for Assistance Dogs from families that didn’t meet the criteria,” says Fiona Corner, Head of Innovation and Development at Alzheimer’s Scotland. “They were thinking of getting a pet dog instead. We realised there was an opportunity to work with them to help them get the most out of what we know is potentially an incredibly valuable relationship.” This year saw the team return to face-to-face workshops, adding to a mix of support that also includes online sessions and a series of YouTube videos covering many practical aspects of dog ownership. “At the end of it people might opt not to have a dog,” says Fiona. “It might suit them better to arrange access to a friend or family member’s dog, or to work with our Community Dog team. The point is that they get help to make the decision that’s right for them, and for the dog.”

### Looking Ahead

Over the next year, we will:

- Continue to work towards a more person-centred approach for our services to include both delivery of our work in person and digitally providing flexibility in solutions and – where appropriate – less structured interventions
- Continue to expand our Family Dog work with people with dementia in Scotland, including running three face-to-face workshops as well as providing comprehensive support online
- Explore ways to make our dog rehoming scheme more person and dog-centred, ensuring we give dogs that are not a fit with us the best possible opportunity to succeed elsewhere

### MAKING CONNECTIONS

**Extending our own networks and building new partnerships – with other service providers, with our volunteers, with local communities – is helping us to bring more people and dogs together, making the connections that matter most.**

The connection between people and dogs is at the heart of everything we do. With each new connection, a new story is written: see page 10 for just a few examples of how dogs are helping bring down barriers and create new networks for the people we work with.

To maximise those connections, though, we also need to collaborate and find synergies between our work and that of other organisations. Two major new projects, both launched in 2022, are enabling us to explore how local partnerships can help us to reach more people with effective, targeted support. Our proactive approach is helping to position Dogs for Good at the centre of these hubs of expertise, developing effective service models with significant potential for wider roll-out.

In Bracknell, we are one year into a two-year exploratory project led by Community Dog Practitioner Lucy Purchase. Alongside running one-to-one goal-oriented sessions and group animal assisted interventions (AAIs) such as visits to care homes, Lucy's role includes building networks and developing links with individuals, groups and organisations in Bracknell with a view to understanding the needs of the community and identifying gaps in provision.

Lucy has already set up two walking and wellbeing groups with Community Dogs Lexi and Ned where adults with mental health conditions can come together to engage with the dogs and each other. Other potential gaps include working with children with additional needs, and providing activities based on our Family Dog workshops for families in the area with autistic children who acquired a pet dog during lockdown and would like to know more about how their dog can best support their child.

Volunteers have always been a vitally important part of our community, and this year saw our 600+ strong team working with the charity in a wide range of ways. Two of our volunteers ran a Volunteer Engagement Workshop, gathering information from our volunteer team about their experiences of working with the charity and how we could better support them in the future. Those findings will be fed into our future development and training plans, alongside work being done by Liz Stone, our Volunteer Co-ordinator, to explore how other charities work with and engage their volunteers.

In Bracknell, volunteers have been supporting our new wellbeing walks while in Scotland they have supported our Community Dog handlers in continuing to run virtual weekly sessions in partnership with the Alzheimer's Society including the wildly popular dog bingo. "It's been such a hit!" says Fiona Corner, Head of Development and Innovation at Alzheimer's Scotland. "These virtual sessions are a great way of keeping in touch with people particularly in remote areas and during the colder months, and the dog bingo is a great morale-booster."

## DOGS FOR GOOD

REPORT OF THE TRUSTEES  
for the year ending 31 December 2022

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Also in Scotland, a new initiative, Activity Dog, is creating opportunities for Assistance Dogs and carers to extend their involvement with the charity. “We were aware that over time the role of some of the Assistance Dogs we place with people with dementia was changing,” says Fiona Corner. “The person with dementia might not be living at home anymore and of course in some cases, sadly, they may no longer be with us. Their family is left with a highly trained and skilled dog that no longer has an official role; and often with the person who has been a carer looking for a new sense of purpose in their life and an opportunity to give back. ”To date, three of our Assistance Dogs have become Activity Dogs and are now taking part in events, both online and face-to-face, giving talks and supporting our fundraising activities.

Fiona and her team also ran a second workshop aimed at raising awareness of dementia among canine professionals, with a view to creating a stronger support network for individuals and families with dogs. The two workshops held to date – which attracted more than 260 attendees between them – form part of a wider initiative called Dementia Aware Communities. “We want the people we’re working with to be able to access the support they need more easily,” she says. “And we also want the wider community to understand the benefits that dogs can bring to people with dementia and their family and friends. From the response we’ve had we can see that there’s a real appetite to find out more.”

Our work with partners in Bristol is opening up new ways of reaching people in need whilst helping to widen our network of contacts. In December 2021, we kicked off a pilot scheme in partnership with Bristol Dementia Wellbeing Service (BDWS) seeing how a trained dog and handler could work with people with dementia and their carers to bring improvements to their independence, wellbeing and quality of life. What’s new about the project is the way it targets people in the earlier stages of dementia, typically before they are working with a dementia healthcare professional on a regular basis. “In the past people at this stage might have fallen through our net because the model for providing care was based around a health professional attending the sessions with the dog.” explains Selina Gibsone, Dogs for Good Research and Development Manager. “So we worked with BDWS to develop a new model where the referral came through them, giving us the reassurance of having expert back-up, but support during the sessions was provided by a family member, carer or friend. It’s lifted a barrier to accessing services.” Another innovative project has seen the team providing training for Alzheimer’s Society volunteers with dogs, as part of a new befriending service. “This is a great example of us taking a really flexible approach,” says Selina. “We wanted to make sure interactions with dogs were safe and effective, even if they didn’t involve our own volunteers. The idea is that the more we can immerse ourselves in an area, the more valuable connections we can make.”

### Looking ahead

Over the next year, we will:

- Build on the lessons learned from our work in Bristol and Bracknell, developing new models for services delivery and funding that we can “lift and shift” to other locations



## DOGS FOR GOOD

REPORT OF THE TRUSTEES  
for the year ending 31 December 2022

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- Continue to develop, expand and upskill our volunteer community to support events and fundraising, raise awareness and deliver AAls
- Survey our existing volunteers to find out more about their training and support needs, and identify skills gaps
- Work with our new Community Dog handler in Scotland to double the number of clients reached by the service

### OPENING UP POSSIBILITIES

**Embracing technology and new ways of working – including tapping into external sources of information and expertise – are helping us to streamline our own operations and maximise our reach and impact.**

Hybrid models – using a mix of online and real-life provision – are the new paradigm for much of our service delivery. Following the disruption caused by the COVID-19 pandemic, this year has given us an opportunity to review and reflect and to adopt new methods that deliver demonstrable benefits on a more permanent basis.

The Family Dog team carried out a survey over the summer with a view to better understanding the needs of the people they work with. Since then the team has revamped its learning materials and is now looking at developing a hybrid model based on a mix of virtual and ‘real life’ workshops.

“We’re thinking about using virtual workshops for basic training,” says Family Dog Instructor Hannah Beal, “and using real-life sessions to focus on higher value things like loose lead walking and recall. It’s really about providing more flexibility and expanding our reach. People can pick and choose what suits them, and we can also use our virtual sessions to re-engage with previous cohorts.”

A hybrid approach is also working well for the Community Dog team. “I think we’ve all been pleasantly surprised at how well it’s worked without having the dog in the room,” says Service Manager Kelly Jennings. “We’ve found the same benefits and impact from the virtual sessions.” Fiona Corner of Alzheimer’s Scotland agrees. “Post-COVID we’ve seen an increase in anxiety, and people being reluctant to go out. We’ve been sending people out on walks and having them command the dog by phone, or getting them to take a picture of something they’ve seen while they’re out and about then training the dog to react when they see it on the laptop. It’s amazing how creative the Community Dog handlers have been. And it’s been a major learning curve from us, seeing the tangible impact these dogs can have through virtual stuff.”

Another important way we have been using technology over the past year is to continue the process of streamlining our own operations. Moving from onsite to cloud-based servers is reducing risk, and supporting collaboration and hybrid working. Using the Microsoft Dynamics customer relationship management platform we can now capture data at the same time as processing donations, while another application is helping simplify the process of matching volunteers to dogs.

## **DOGS FOR GOOD**

### REPORT OF THE TRUSTEES for the year ending 31 December 2022

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In 2022, the Family Dog team successfully migrated all its data on to Dynamics, enabling more accurate reporting, and easier booking, scheduling and managing of events. “All that used to take up a lot of our time,” says Family Dog Instructor Hannah Beal. “Now it’s all handled by our admin colleague. That frees me and [fellow Instructor] Cari to focus on supporting the families we work with.”

We are also using Sharepoint to bring together all information and guidance for our volunteers in one place, reducing duplication and improving access. This year we completed Sharepoint sites for general volunteering information and for our puppy socialisers, and work is now under way on a site for our temporary boarders.

Our commitment to investing in our dog breeding programme is all about opening up possibilities for delivering a more consistent supply of high quality dogs and improving our understanding of which dogs are best suited to which roles.

This year we continued to run our own internal breeding scheme alongside our European Breeding Cooperative (EBC) programme. We also started to fully realise the benefits of our membership of the International Working Dogs Register (IWDR). “The IWDR database contains a huge amount of information that’s incredibly valuable to us,” says Dog Supply Manager Vicki Mark. “We can see health scores and test results for any dog we might be considering breeding from and we can also see what’s happened to all their puppies – how many are active, how many have had health or behavioural issues and if so what kind and how serious. That’s going to enable us to start breeding for certain characteristics in a much more meaningful and targeted way. It won’t happen overnight, but in say the next three years we should really be making progress towards a properly purpose-led breeding scheme.”

### **Looking ahead**

Over the next year, we will:

- Continue to use technology to improve our operations, including streamlining donation paths, developing a recruitment portal for volunteers and using a case management system to handle enquiries and contacts more efficiently
- Revamp our website to provide a more engaging experience for visitors, including by delivering more personalised and location-based information
- Move forward with plans for the development of a dedicated puppy assessment room at our HQ in Banbury

## **MAKING EVERY DAY EXTRAORDINARY**

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

### **Jemima & Albert**

"It can be difficult to explain to people why I might need more help with things and difficult for people to see things going wrong. But Albert makes me feel more visible. Whether I'm stood on a train platform or in a supermarket, it means that when I need help with something I can just ask for it without having to explain why. People see Albert the Assistance Dog beside me and recognise that I might need more help with something whether it's as simple as holding a door open for me or getting on the right train to go somewhere."

### **Isabelle & Rumba**

"I've got plans, I've got aspirations, I see people, I leave the house and it's all enabled because of Rumba. Whether it's the physical side of things or whether it's the emotional and psychological side of things, of knowing I've got her there and being able to overcome anxieties about going to new places or going to familiar places and worrying about getting too tired or my pain getting too high and I know that Rumba's there to mitigate that. And that's fantastic because no human can do that in the way that Rumba can."

### **Zoe & Sheila**

"I used to wear oversized, functional clothes because anything else was impossible for me to put on in a wheelchair. But now, because Sheila can help me get dressed, I can wear dresses that fit and suit me. Sheila's enabled me to be more myself."

### **Noah & Ralph**

"He seems to know when Noah needs comfort, or when to leave him alone. [He's] also very tolerant when he is seeking deep pressure...Ralph will offer a friendly head rest or lie over Noah's legs. Ralph's also been an amazing help with road safety and has lessened the need for the repetitive learning that we always had to do when leaving the house. We thoroughly enjoyed our Family Dog training, learning so much. And we know it's only the beginning of this duo's journey together."

### **Linda (puppy socialiser), Mary & Kingsley**

"I feel so proud of Kingsley, and of Dogs for Good, and of what we've done with him. To see him go from a puppy that knew nothing to what he's doing now and the difference he's making for Mary is just amazing."

### **David (temporary boarder) and Studley**

"Studley was with us for about four months during his training. He was an absolute superstar, everybody loved him. We know he's going to make an incredible difference to his client's life but also for us, it's the difference it makes having a dog to look after. Getting us out, walking a dog, making us go out every day...."

## **DOGS FOR GOOD**

REPORT OF THE TRUSTEES  
for the year ending 31 December 2022

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### **Jackie (volunteer)**

“As a community fundraiser you do all sorts of things. We do tin collections, standing outside supermarkets, we do quite a lot of fairs, you’re mixing with lots of people, it’s superb. And seeing a client with a dog is fabulous, it just puts everything in perspective. And you think, yes, that’s why we’re stood outside Tesco in the cold. It’s to make this happen. It’s a community that you’re part of. It’s like a family.”

**Financial Review**

There was a decrease in voluntary income of 30% to £3,195,637 in 2022, reflecting the tough economic landscape. Our expenditure increased by 11% to £3,651,698 (£3,291,880 in 2021). There was a negative movement in funds of £622,221 in 2022 (inflow £1,441,725 in 2021).

**Investments**

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The overall return on investments at the end of 2022 was -14.5% due to the economic climate.

**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 2022, reserves in the charity's unrestricted funds were £4,977,953 of which £3,982,400 were free reserves. Free reserves are reserves which do not include restricted funds or funds tied up in Freehold property. This represents 12 months (2021: 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 2022 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 2022.

### **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 help 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.

## DOGS FOR GOOD

REPORT OF THE TRUSTEES  
for the year ending 31 December 2022

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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

**A special mention for their generous support throughout the year must go to:**

- More Than
- Pets at Home Foundation
- No Fear Bridge
- Ceva Santa Animale
- AJN Steelstock
- Skoda
- Oasis
- The Harry and Mary Foundation
- Wheelwrights' Charity



## **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.

### **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.



### **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 2022, most staff received a pay review in January and September as well as a one off payment in September.

### **Risk management**

The trustees have 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).

## **DOGS FOR GOOD**

### REPORT OF THE TRUSTEES for the year ending 31 December 2022

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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.

## DOGS FOR GOOD

REPORT OF THE TRUSTEES  
for the year ending 31 December 2022

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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.



John Farrell  
5<sup>th</sup> May 2023

**Opinion**

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2022 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 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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.

**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:

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

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- 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.

**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.

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](http://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: 5<sup>th</sup> May 2023

## DOGS FOR GOOD

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2022

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>   |      |                            |                          |                    |                    |
| Donations and legacies  | 1    | 2,443,556                  | 752,081                  | <b>3,195,637</b>   | 4,582,078          |
| Charitable activities   | 2    | 750                        | -                        | <b>750</b>         | 775                |
| Other trading activities                                      | 3    | 9,046                      | -                        | <b>9,046</b>       | 7,750              |
| Investment income   | 4    | 31,347                     | -                        | <b>31,347</b>      | 21,652             |
| <b>Total incoming resources</b>                               |      | <b>2,484,699</b>           | <b>752,081</b>           | <b>3,236,780</b>   | <b>4,612,255</b>   |
| <b>Expenditure</b>  |      |                            |                          |                    |                    |
| Costs of raising funds  | 5    | 922,853                    | -                        | <b>922,853</b>     | 805,066            |
| Charitable activities   | 6    | 2,073,301                  | 644,968                  | <b>2,718,269</b>   | 2,475,746          |
| Investment management fees                                    |      | 10,576                     | -                        | <b>10,576</b>      | 11,068             |
| <b>Total resources expended</b>                               | 9    | <b>3,006,730</b>           | <b>644,968</b>           | <b>3,651,698</b>   | <b>3,291,880</b>   |
| <b>Net gains/(losses) on investments</b>                      | 13   | <b>(207,303)</b>           | -                        | <b>(207,303)</b>   | 121,350            |
| <b>Net deficit and net movement<br/>in funds for the year</b> |      | <b>(729,334)</b>           | <b>107,113</b>           | <b>(622,221)</b>   | <b>1,441,725</b>   |
| <b>Reconciliation of funds:</b>                               |      |                            |                          |                    |                    |
| Funds at start of year  |      | <b>5,707,287</b>           | <b>720,793</b>           | <b>6,428,080</b>   | <b>4,986,355</b>   |
| <b>Total funds at end of year</b>                             | 18   | <b>4,977,953</b>           | <b>827,906</b>           | <b>5,805,859</b>   | <b>6,428,080</b>   |

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



## DOGS FOR GOOD

### BALANCE SHEET as at 31 December 2022

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|   | Note | 2022<br>£        | 2021<br>£ |
|---|------|------------------|-----------|
| <b>Fixed assets</b>                                   |      |                  |           |
| Tangible fixed assets                                 | 12   | <b>1,745,727</b> | 1,843,216 |
| Investments   | 13   | <b>1,207,342</b> | 1,397,815 |
|   |      | <b>2,953,069</b> | 3,241,031 |
| <b>Current assets</b>                                 |      |                  |           |
| Stock   | 14   | <b>2,933</b>     | 28,348    |
| Debtors   | 15   | <b>199,265</b>   | 517,267   |
| Cash at bank and in hand                              |      | <b>2,813,440</b> | 2,852,887 |
|   |      | <b>3,015,638</b> | 3,398,502 |
| <b>Creditors: amounts falling due within one year</b> | 16   | <b>(162,848)</b> | (211,453) |
| <b>Net current assets</b>                             |      | <b>2,852,790</b> | 3,187,049 |
| <b>Total assets less current liabilities</b>          |      | <b>5,805,869</b> | 6,428,080 |
| <b>Net assets</b>                                     | 19   | <b>5,805,859</b> | 6,428,080 |
| <b>Restricted funds</b>                               | 17   | <b>827,906</b>   | 720,793   |
| <b>Unrestricted funds</b>                             | 18   | <b>4,977,953</b> | 5,707,287 |
|   |      | <b>5,805,859</b> | 6,428,080 |

Company registration number 4416149

The financial statements were approved by the Board of Trustees and authorised for issue on 5<sup>th</sup> May 2023



John Farrell  
Chair

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

## DOGS FOR GOOD

### CASH FLOW STATEMENT as at 31 December 2022

|   | Note | 2022<br>£        | 2021<br>£ |
|---|------|------------------|-----------|
| <b>Net cash inflow from operating activities</b>  | a    | <b>19,037</b>    | 1,238,545 |
| <b>Capital expenditure</b>  |      |                  |           |
| Purchase of tangible fixed assets   |      | <b>(31,078)</b>  | (169,700) |
| Purchase of fixed asset investments   |      | <b>(27,406)</b>  | (21,646)  |
| <b>Financing</b>  |      |                  |           |
| <b>Increase/(decrease) in cash</b>  |      | <b>(39,447)</b>  | 1,047,199 |
| <b>a. Reconciliation of changes in resources to net cash inflow from operating activities</b> |      |                  |           |
| Net incoming/(outgoing) resources for the year  |      | <b>(622,221)</b> | 1,441,725 |
| Depreciation and write-off of fixed assets  |      | <b>128,567</b>   | 120,183   |
| Unrealised investment gain  |      | <b>207,303</b>   | (121,350) |
| Investment Management Fees  |      | <b>10,576</b>    | 11,068    |
| (Increase)/decrease in debtors  |      | <b>318,002</b>   | (244,015) |
| Increase/(decrease) in creditors  |      | <b>(48,605)</b>  | 29,814    |
| Decrease/(increase) in stock  |      | <b>25,415</b>    | 1,120     |
| <b>Net cash inflow from operating activities</b>  |      | <b>19,037</b>    | 1,238,545 |
| <b>b. Reconciliation of net cash flow to movement in net debt (note c)</b>                    |      |                  |           |
| Increase/(decrease) in cash   |      | <b>(39,447)</b>  | 1,047,199 |
| Change in net debt  |      | <b>(39,447)</b>  | 1,047,199 |
| Net cash at 1 January 2022  | c    | <b>2,852,887</b> | 1,805,688 |
|   |      | <b>2,813,440</b> | 2,852,887 |

### c. Analysis of changes in net debt

|                          | At 1<br>January<br>2022<br>£ | Cash flows<br>£ | Other<br>changes<br>£ | At 31<br>December<br>2022<br>£ |
|--------------------------|------------------------------|-----------------|-----------------------|--------------------------------|
| Cash at bank and in hand | 2,852,887                    | (39,447)        | -                     | 2,813,440                      |
| Debt due within one year | -                            | -               | -                     | -                              |
| Debt due after one year  | -                            | -               | -                     | -                              |
|                          | <b>2,852,887</b>             | <b>(39,447)</b> | -                     | <b>2,813,440</b>               |

#### **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**

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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**

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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**

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#### **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 GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### 1 Income from donations and legacies

|                               | Unrestricted<br>Funds<br>£ | Restricted Funds<br>Other<br>£ | Capital<br>£   | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------------|----------------|--------------------|--------------------|
| Donations & Gifts             | 823,573                    | 652,081                        | 100,000        | <b>1,575,654</b>   | 1,921,200          |
| Legacies                      | 1,619,983                  | -                              | -              | <b>1,619,983</b>   | 2,660,878          |
| <b>Total Voluntary Income</b> | <b>2,443,556</b>           | <b>652,081</b>                 | <b>100,000</b> | <b>3,195,637</b>   | <b>4,582,078</b>   |

The income from donations and legacies was £3,195,637 (2021: £4,582,078) of which £2,443,556 was unrestricted (2021: £3,581,265) and £752,081 restricted (2021: £1,000,813)

|   | 2022<br>£      | 2021<br>£ |
|---|----------------|-----------|
| <b>Legacies</b>   |                |           |
| The following material legacies have been recognised as income in the year: |                |           |
| A Meggs   | <b>73,000</b>  | -         |
| A Tolley  | <b>69,000</b>  | -         |
| Ms B Hawden   | <b>42,962</b>  | -         |
| Ms B Bright   | <b>40,030</b>  | -         |
| Ms B Bytheway   | <b>42,154</b>  | -         |
| Ms C Palmer   | <b>54,316</b>  | -         |
| Ms D Weaire   | <b>170,000</b> | -         |
| Ms J Reeves   | <b>88,244</b>  | 60,000    |
| F M Davies  | <b>136,218</b> | -         |
| Ms J Watts  | <b>27,081</b>  | -         |
| Ms L Blyth  | <b>43,418</b>  | -         |
| Ms M De Saulles   | <b>70,000</b>  | -         |
| Ms P Ansell   | <b>56,146</b>  | 101,250   |
| Ms P White  | <b>40,000</b>  | 350,000   |
| Ms M Lee  | <b>31,652</b>  | -         |
| Ms M Haddock  | <b>81,824</b>  | -         |
| Ms M Davies   | <b>32,946</b>  | -         |
| R Blood   | <b>33,909</b>  | -         |
| Ms S Thompson   | <b>180,000</b> | -         |
| Ms S Lamb   | <b>55,000</b>  | -         |
| Ms B Springford   |                | 30,000    |
| Ms C M Smith  |                | 75,129    |
| E M Cottrell  |                | 160,000   |
| E Bytheway  |                | 29,000    |
| Dr E Mitchell   |                | 321,488   |
| Ms E Chapman  |                | 75,000    |
| Ms G Stanton  |                | 86,758    |
| J Wright  |                | 75,236    |
| J Hursthouse  |                | 48,125    |

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

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#### Legacies (continued)

|                         | 2022                    | 2021                    |
|-------------------------|-------------------------|-------------------------|
|                         | £                       | £                       |
| Ms M Scott              |                         | 30,000                  |
| Ms M Forster            |                         | 65,039                  |
| R H Boxhall             |                         | 51,088                  |
| Ms R Booth              |                         | 40,000                  |
| Ms R Curtis             |                         | 25,073                  |
| Ms S Thomas             |                         | 115,404                 |
| Ms S Braham             |                         | 40,980                  |
| T Thomas                |                         | 29,507                  |
| Ms V Cook               |                         | 148,978                 |
| Ms P Menzies            |                         | 62,411                  |
| Ms F Webb               |                         | 41,369                  |
| B Patten                |                         | 75,330                  |
| A C Darby               |                         | 117,892                 |
| Ms M Govan              |                         | 40,964                  |
| Other legacies received | <b>252,083</b>          | 364,856                 |
|                         | <b><u>1,619,983</u></b> | <b><u>2,660,878</u></b> |

All legacies are classified as unrestricted. There are some legacies of which the charity has been notified at 31 December 2022 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 £120,000 of residuary legacies due at the year end.

#### 2 CHARITABLE ACTIVITIES

|                    | 2022              | 2021              |
|--------------------|-------------------|-------------------|
|                    | £                 | £                 |
| Qualification Fees | 750               | 775               |
|                    | <b><u>750</u></b> | <b><u>775</u></b> |

All Qualification Fees are classified as unrestricted.

#### 3 OTHER TRADING ACTIVITIES

|                               | 2022                | 2021                |
|-------------------------------|---------------------|---------------------|
|                               | £                   | £                   |
| Income from ancillary trading | 9,046               | 7,750               |
| Cost of merchandise           | <b>(5,078)</b>      | (4,484)             |
|                               | <b><u>3,967</u></b> | <b><u>3,266</u></b> |



## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### 4 INVESTMENT INCOME

|                 | 2022          | 2021          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Bank deposits   | 3,941         | 6             |
| Share dividends | 27,406        | 21,646        |
|                 | <b>31,347</b> | <b>21,652</b> |

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

#### 5 COSTS OF RAISING FUNDS

|  | 2022           | 2021           |
|--|----------------|----------------|
|  | £              | £              |
| Staff salaries and pensions                    | 472,540        | 506,436        |
| Other fundraising expenses:                    |                |                |
| Donor recruitment, retention and communication | 179,193        | 125,448        |
| Digital  | 20,954         | 30,251         |
| Digital Strategy Development                   | 62,637         | -              |
| Shows and events                               | 7,471          | 4,110          |
| Travel   | 1,817          | 882            |
| Administrative expenses                        | 73,837         | 46,518         |
| Support costs (note 8)                         | 99,326         | 86,937         |
| Cost of merchandise                            | 5,078          | 4,484          |
|  | <b>922,853</b> | <b>805,066</b> |

All fundraising expenditure is unrestricted.

#### 6 CHARITABLE ACTIVITIES

|                        | Direct Costs     | Indirect Costs | 2022             | 2021             |
|------------------------|------------------|----------------|------------------|------------------|
|                        | £                | £              | £                | £                |
| Provision of services: |                  |                |                  |                  |
| Assistance Dogs        | 1,710,761        | 185,730        | 1,896,491        | 1,717,249        |
| Family Dog             | 306,283          | 37,727         | 344,010          | 304,270          |
| Community Dog          | 411,021          | 66,747         | 477,768          | 454,227          |
|                        | <b>2,428,065</b> | <b>290,204</b> | <b>2,718,269</b> | <b>2,475,746</b> |

Expenditure on charitable activities was £2,718,269 (2021: £2,475,746) of which £644,968 was restricted (2021: £890,111).

Governance costs are included in charitable activities.

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### Comparative note 6

|                        | Direct Costs<br>£ | Indirect Costs<br>£ | 2021<br>£ |
|------------------------|-------------------|---------------------|-----------|
| Provision of services: |                   |                     |           |
| Assistance Dogs        | 1,552,552         | 164,697             | 1,717,249 |
| Family Dog             | 270,816           | 33,454              | 304,270   |
| Community Dog          | 395,039           | 59,188              | 454,227   |
|                        | 2,218,407         | 257,339             | 2,475,746 |

#### 7 GOVERNANCE COSTS

|                             | Unrestricted<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------|-------------------|--------------------|--------------------|
| Staff salaries and pensions | 96,611            | <b>96,611</b>      | 87,080             |
| Establishment expenses      | 4,844             | <b>4,844</b>       | 4,844              |
| Office expenses             | 894               | <b>894</b>         | 637                |
| Travel and subsistence      | 1,709             | <b>1,709</b>       | -                  |
| Professional Fees:          |                   |                    |                    |
| Accountancy and audit       | 10,600            | <b>10,600</b>      | 10,389             |
|                             | 114,658           | <b>114,658</b>     | 102,950            |

#### 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<br>generating<br>voluntary<br>income<br>£ | Charitable<br>activities:<br>Training<br>£ | Governance<br>costs<br>£ | Total<br>2022<br>£ |
|---------------------------|--|--|--------------------------|--------------------|
| Accountancy & audit       | -  | -  | 10,600                   | <b>10,600</b>      |
| Staff costs               | 67,298   | 129,963                                    | 96,611                   | <b>293,872</b>     |
| Establishment costs       | 7,646  | 10,604                                     | 4,844                    | <b>23,094</b>      |
| Office expenses           | 15,814   | 22,770                                     | 894                      | <b>39,478</b>      |
| Subsistence & recruitment | 2,140  | 3,210                                      | 1,709                    | <b>7,059</b>       |
| Depreciation              | 6,428  | 9,000                                      | -                        | <b>15,428</b>      |
| Total                     | 99,326   | 175,546                                    | 114,658                  | <b>389,531</b>     |
|                           | Note 5   |  | Note 7                   |                    |

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

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#### Comparative note 8

|                      | Costs of<br>generating<br>voluntary<br>income<br>£ | Charitable<br>activities:<br>Training<br>£ | Governance<br>costs<br>£ | Total<br>2021<br>£ |
|----------------------|--|--|--------------------------|--------------------|
| Accountancy & audit  | -  | -  | 10,389                   | 10,389             |
| Staff costs          | 60,386   | 116,566                                    | 87,080                   | 264,032            |
| Establishment costs  | 4,070  | 7,192                                      | 4,844                    | 16,106             |
| Office expenses      | 14,996   | 20,005                                     | 637                      | 35,638             |
| Travel & subsistence | 1,476  | 2,214                                      | -                        | 3,690              |
| Depreciation         | 6,009  | 8,413                                      | -                        | 14,422             |
| Total                | <u>86,937</u>                                      | <u>154,390</u>                             | <u>102,950</u>           | <u>344,277</u>     |

#### 9 TOTAL RESOURCES EXPENDED

|                                   | 2022<br>£      | 2021<br>£ |
|-----------------------------------|----------------|-----------|
| Total resources expended include: |                |           |
| Auditors' remuneration            |                |           |
| Audit services                    | <b>10,000</b>  | 9,000     |
| Depreciation and amortisation:    |                |           |
| Tangible fixed assets             | <b>128,567</b> | 120,183   |
| Pensions costs                    | <b>134,803</b> | 136,184   |
| Operating lease rentals:          |                |           |
| Hire of motor vehicles            | <b>119,326</b> | 116,063   |
| Other equipment                   | <b>1,983</b>   | 26,365    |
| Land and property                 | <b>6,204</b>   | 4,456     |

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

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#### 10 EMPLOYEES

Staff costs during the year were as follows:

|                       | <b>2022</b>      | 2021      |
|-----------------------|------------------|-----------|
|                       | £                | £         |
| Wages and salaries    | <b>1,806,665</b> | 1,750,138 |
| Social security costs | <b>176,678</b>   | 161,823   |
| Pension costs         | <b>134,803</b>   | 136,184   |
|                       | <b>2,118,146</b> | 2,048,145 |
| Other costs           | <b>44,363</b>    | 42,116    |
|                       | <b>2,162,509</b> | 2,090,261 |

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Training and Development and Director of Marketing. The total employee benefits of the key management personnel of the charity were £268,210 (2021: £265,534).

The average number of full time equivalent employees, analysed by category, during the year was:

|                       | <b>2022</b> | 2021   |
|-----------------------|-------------|--------|
|                       | Number      | Number |
| Charitable activities | <b>49</b>   | 49     |
| Fundraising           | <b>12</b>   | 12     |
| Governance            | <b>3</b>    | 3      |
|                       | <b>64</b>   | 64     |

During the course of the year 1 employee (2021: 1 employees) received remuneration in the range of £70,000 - £80,000, and 2 employees (2021: 1 employees) received remuneration in the range £60,000 - £70,000.

Two employees received severance payments during the year (2021: none) totalling £4,648 (2021: nil).

#### 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 (2021: £nil).

There were no expense reimbursements paid to trustees in 2022 (2021: nil).

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

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#### 12 TANGIBLE FIXED ASSETS

|   | Freehold<br>Land and<br>Buildings<br>£ | Fixtures<br>Fittings and<br>Equipment<br>£ | 2022<br>Total<br>£      |
|---|--|--|-------------------------|
| <b>Cost</b>                               |  |  |                         |
| At 1 January 2022                         | 2,053,945                              | 744,863                                    | <b>2,798,808</b>        |
| Additions                                 | -                                      | 31,078                                     | <b>31,078</b>           |
| At 31 December 2022                       | <u>2,053,945</u>                       | <u>775,941</u>                             | <u><b>2,829,886</b></u> |
| <b>Depreciation</b>                       |  |  |                         |
| At 1 January 2022                         | 595,065                                | 360,527                                    | <b>955,592</b>          |
| Provided in the year                      | 40,854                                 | 87,713                                     | <b>128,567</b>          |
| At 31 December 2022                       | <u>635,919</u>                         | <u>448,240</u>                             | <u><b>1,084,159</b></u> |
| <b>Net Book Value at 31 December 2022</b> | <u><b>1,418,026</b></u>                | <u><b>327,701</b></u>                      | <u><b>1,745,727</b></u> |
| Net book value at 31 December 2021        | <u>1,458,880</u>                       | <u>384,336</u>                             | <u>1,843,216</u>        |

All tangible fixed assets were used for charitable purposes.

#### 13 INVESTMENTS

|   | 2022<br>£               | 2021<br>£        |
|---|-------------------------|------------------|
| An analysis of investments is as follows: |                         |                  |
| COIF Charity Funds                        | <b>20,694</b>           | 22,740           |
| Charities Aid Foundation                  | <b>152,010</b>          | 157,185          |
| Fixed Interest                            | <b>154,741</b>          | 172,465          |
| UK Equities                               | <b>253,319</b>          | 307,571          |
| Overseas Equities                         | <b>424,780</b>          | 497,312          |
| Property                                  | <b>65,352</b>           | 99,555           |
| Alternatives                              | <b>93,118</b>           | 75,262           |
| Multi Asset                               | <b>34,214</b>           | 35,571           |
| Cash                                      | <b>9,114</b>            | 30,154           |
| Total listed investments                  | <u><b>1,207,342</b></u> | <u>1,397,815</u> |

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### Listed Investments

|   | 2022                    | 2021             |
|---|-------------------------|------------------|
|   | £                       | £                |
| An analysis of the movement in the market value of investments is as follows: |                         |                  |
| Valuation at 1 January 2022   | <b>1,397,815</b>        | 1,265,887        |
| Additions   | <b>64,235</b>           | 119,467          |
| Disposals   | <b>(47,405)</b>         | (108,889)        |
| Net gain/(loss) on revaluation  | <b>(207,303)</b>        | 121,350          |
| Valuation as at 31 December 2022  | <b><u>1,207,342</u></b> | <u>1,397,815</u> |

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

|                     | Close<br>Brothers<br>£  | COIF Charity<br>Fund<br>£ | Charities Aid<br>Foundation<br>£ | Total<br>£              |
|---------------------|-------------------------|---------------------------|----------------------------------|-------------------------|
| <b>Cost</b>         |                         |                           |                                  |                         |
| At 1 January 2022   | 1,047,285               | 4,100                     | 85,880                           | 1,137,265               |
| Additions           | 22,808                  | -                         | 3,349                            | 26,157                  |
| At 31 December 2022 | <b><u>1,070,093</u></b> | <b><u>4,100</u></b>       | <b><u>89,229</u></b>             | <b><u>1,163,422</u></b> |

#### 14 STOCK

|       | 2022                | 2021          |
|-------|---------------------|---------------|
|       | £                   | £             |
| Stock | <b><u>2,933</u></b> | <u>28,348</u> |

#### 15 DEBTORS

|                | 2022                  | 2021           |
|----------------|-----------------------|----------------|
|                | £                     | £              |
| Prepayments    | <b>143,841</b>        | 131,651        |
| Accrued income | <b>54,424</b>         | 377,616        |
| Other debtors  | <b>1,000</b>          | 8,000          |
|                | <b><u>199,265</u></b> | <u>517,267</u> |

Accrued income includes £29,864 legacy income (2021: £323,055).

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### 16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                    | 2022<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| Other creditors                    | 101,994        | 152,875        |
| Accruals                           | 24,218         | 21,306         |
| Other taxation and social security | 36,636         | 37,272         |
|                                    | <b>162,848</b> | <b>211,453</b> |

#### 17 RESTRICTED FUNDS

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

#### COMPARATIVE

|                                       | Training Hall<br>Fund<br>£ | AAI<br>Fund<br>£ | National<br>Lottery<br>Charities<br>Board<br>Fund<br>£ | Assistance<br>Dogs<br>Fund<br>£ | Other<br>Funds<br>£ | Total<br>£     |
|---------------------------------------|----------------------------|------------------|--|---------------------------------|---------------------|----------------|
| At 1 January 2021                     | 255,775                    | -                | 280,872  | 11,570                          | 61,874              | 610,091        |
| Donations received<br>during the year | -                          | 81,632           | -  | 399,977                         | 519,204             | 1,000,813      |
| Expenditure                           | (5,684)                    | (81,632)         | (8,261)  | (411,547)                       | (382,987)           | (890,111)      |
| At 31 December 2021                   | <b>250,091</b>             | <b>-</b>         | <b>272,611</b>   | <b>-</b>                        | <b>198,091</b>      | <b>720,793</b> |

- i 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.

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### Restricted Funds (continued)

- ii 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 Skilled Companions Fund has been expanded to include the training of assistance dogs for children with autism.
- iii 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.
- iv The Training Hall Fund had been set up to raise money to improve training facilities.

#### Other restricted funds:

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

#### COMPARATIVE

|                     | Dog and<br>Puppy<br>Sponsorship | Family<br>Dog | IT<br>Equipment | Aftercare<br>Project | Regional<br>Support | Total     |
|---------------------|---------------------------------|---------------|-----------------|----------------------|---------------------|-----------|
|                     | £                               | £             | £               | £                    | £                   | £         |
| At 1 January 2021   | 56,041                          | -             | 5,833           | -                    | -                   | 61,874    |
| Donations received  | 293,253                         | 45,634        | -               | 4,000                | 176,317             | 519,204   |
| Expenditure         | (253,415)                       | (45,634)      | (2,917)         | (4,000)              | (77,021)            | (382,987) |
| At 31 December 2021 | 95,879                          | -             | 2,916           | -                    | 99,296              | 198,091   |

The other restricted funds as at 31 December 2022 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 2022

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#### Restricted funds (continued)

- iii The Aftercare Project Fund was established in 2003. The condition of the gifts is that income is to be used for follow up visits by instructors to qualified team.
- iv 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.
- v Kennel and Equipment was established regarding funds put towards our kennel day block.

#### 18 UNRESTRICTED FUNDS

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

#### COMPARATIVE

|                               | Designated<br>Funds<br>£ | General<br>Funds<br>£ | Total<br>Unrestricted<br>Funds<br>£ |
|-------------------------------|--------------------------|-----------------------|-------------------------------------|
| At 1 January 2021             | 1,156,234                | 3,220,030             | 4,376,264                           |
| Incoming resources            | -                        | 3,611,442             | 3,611,442                           |
| Expenditure                   | (70,764)                 | (2,319,937)           | (2,390,701)                         |
| Unrealised gain on investment | -                        | 121,350               | 121,350                             |
| Investment Management Fees    | -                        | (11,068)              | (11,068)                            |
| At 31 December 2021           | 1,085,470                | 4,621,817             | 5,707,287                           |

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 GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | Designated<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022<br>Total<br>£      |
|-----------------------|--------------------------|----------------------------|--------------------------|-------------------------|
| Tangible fixed assets | 995,553                  | 241,417                    | 508,757                  | <b>1,745,727</b>        |
| Investments           | -                        | 1,207,342                  | -                        | <b>1,207,342</b>        |
| Current assets        | -                        | 2,696,489                  | 319,149                  | <b>3,015,638</b>        |
| Current liabilities   | -                        | (162,848)                  | -                        | <b>(162,848)</b>        |
|                       | <u>995,553</u>           | <u>3,982,400</u>           | <u>827,906</u>           | <u><b>5,805,859</b></u> |

#### COMPARATIVE

|                       | Designated<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2021<br>Total<br>£ |
|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|
| Tangible fixed assets | 1,085,470                | 232,128                    | 525,618                  | 1,843,216          |
| Investments           | -                        | 1,397,815                  | -                        | 1,397,815          |
| Current assets        | -                        | 3,203,327                  | 195,175                  | 3,398,502          |
| Current liabilities   | -                        | (211,453)                  | -                        | (211,453)          |
|                       | <u>1,085,470</u>         | <u>4,621,817</u>           | <u>720,793</u>           | <u>6,428,080</u>   |

#### 20 COMMITMENTS

There were capital commitments at 31 December 2022 of £nil (2021: £nil).

#### LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

| Plant and Machinery        | 2022<br>£             | 2021<br>£      |
|----------------------------|-----------------------|----------------|
| Within one year            | <b>98,816</b>         | 69,135         |
| Between two and five years | <b>95,482</b>         | 55,548         |
|                            | <u><b>194,298</b></u> | <u>124,295</u> |

## **DOGS FOR GOOD**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022**

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#### **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 £240 from trustees and related parties (2021: £148,232.)

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



## Dogs for Good

### Registered office:

The Frances Hay Centre, Blacklocks Hill, Banbury, Oxon OX17 2BS

Telephone: 01295 252600

Info@dogsforgood.org

[www.dogsforgood.org](http://www.dogsforgood.org)

[www.facebook.com/DogsForGoodUK](https://www.facebook.com/DogsForGoodUK)

Twitter: @dogsforgooduk

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

### Patron

The Marquess of Hertford

### Vice Patrons

Brian Blessed

Dr Roger Mugford

Peter Purves

### Vice Presidents

Marie Carden

Rosemary King

Ian Burr

### The Board of Trustees

John Starley

Annabelle Charman

Ginette Bryant

John Sewell-Rutter

Patricia Thompson

Ross Tiffin

John Farrell (Chair)

Alice Frankum (appointed 29.04.22)

### Chief Executive and Company Secretary

Ed Bracher

### Auditors

Ellacotts Audit Services Limited

Countrywide House

23 West Bar

Banbury, Oxfordshire

OX16 9SA

### Solicitors

Shoosmiths

The XYZ Building

2 Hardman Boulevard

Manchester

M3 3A

### Bankers

HSBC

47 The Square

Kenilworth

Warwickshire

CV8 1EA



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**FUNDRAISING  
REGULATOR**



**asii** | animal  
assisted  
intervention  
international  
FULL MEMBER 2021