

Registered number: 04190624
Charity number: 1088281

SUPPORT DOGS LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SUPPORT DOGS LIMITED

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SUPPORT DOGS LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees David Hobson, Chair
Mary Broadhead, Vice Chair
Amy Goodson, Director
Katie Reed, Director
Keith Williams, Treasurer
Grainne O'Connor, Director
Alison Marsh, Director
Amanda Royston, Director
Mark Holmshaw, Director
Maurice O'Brien, Director

Company registered number 04190624

Charity registered number 1088281

Registered office 21 Jessop Riverside
Brightside Lane
Sheffield
South Yorkshire
S9 2RX

Chief executive officer Rita Howson

Independent auditors Shorts
Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

SUPPORT DOGS LIMITED

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

The chairman presents his statement for the year.

In 2018 we roughly calculated that our charity saves the NHS and other public health services at least £19 million a year.

This figure was based on the reduction in use of health care services our clients have reported since the introduction of their support dog. We looked at reported costs for services such as ambulance call outs, inpatient hospital stays, medication costs, GP appointments and many others. We then calculated the figure based on the number of clients we support each year.

The rising costs we all began to experience in 2022, mean that we are confident that the savings impact of our charity is now considerably beyond this figure, which we estimated in 2018. This economic impact analysis is an area of work we are continuing with our partners Canon Medical Systems.

These rising costs of course have a real impact on the work of our charity too. The cost of living – which for our charity means keeping people alive – is greater than ever and we are conscious this may well be most keenly felt in 2023. Like so many of the families and individuals we support, we are worried about the rising heating, car fuel and electricity costs. These costs have an impact on our work and our ability to continue to maintain and strive to grow our vital, life-saving services.

We are aware that all our supporters, volunteers and donors are equally facing these challenges at the moment.

I am proud of the exceptional work of this charity over the past 12 months, work that has been delivered in a year that began with Covid restrictions and illness that affected the majority of our work force and ended with us delivering our services during national economic uncertainty. Over the past 12 months we have endeavoured to meet the simple aim of saving lives and making the day-to-day reality significantly better for families living with epilepsy, autism and a wide range of medical conditions and disabilities. We have done this through the training, provision and aftercare of wonderful support dog partnerships.

In 2022, Support Dogs provided support and training for over 118 individuals and families in the UK. This equates to in excess of 600,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this. Over the past five years, we have received an average of over 4,000 requests for support every year from people desperately in need of an assistance dog and the services we provide.

When facing this significant demand, it is important that our charity doesn't just fight to stay still. Despite the challenges, we continued to take steps that will enable us to grow and help an increasing number of families each year.

We have continued to increase our intake of new puppies on to our training programme and increased our staff numbers to support and train our dogs, clients and volunteers. This increase in dog numbers has also meant an increase in the numbers of volunteers we need to socialise and provide a loving home to our dogs while they are in training.

Our volunteers donated over 300,000 hours of support to our charity in 2022. I would like to express our sincere gratitude to everyone who gave up their time to support us. However, one unexpected impact of the pandemic and cost of living crisis has been a decline in volunteering. During the pandemic, many volunteers stopped and reprioritised their time, or relocated. For others, cost of living increases has meant they are no longer able to retire or work part-time, so leaving less time for them to volunteer. Volunteers are vital to our charity, and we will need to focus resources to recruit new volunteers and better train, support and retain our existing ones.

SUPPORT DOGS LIMITED

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2022 we made significant efforts to address this issue, and indeed identified a property in South Yorkshire that met the majority of the future needs of our charity, and we began work for a capital appeal to fund this purchase. Sadly, concerns with regard to access road permissions ultimately resulted in our board of trustees having to withdraw our offer to purchase the property. However, this is a project that was full of hope and excitement for us all, as we are aware of the national significance of the increased impact that a bespoke centre would make. We continue to energetically look for a property or solution that will ensure Support Dogs has the capacity to grow and help many more lives.

We also welcomed a new patron to the charity. Roger Jefcoate CBE DL has a wealth of experience in the charity and assistance dog sectors. His experience of helping charities to grow is extremely welcome and we are delighted to be able to add him to our list of patrons, further championing the cause of our charity.

This year marked the 30th anniversary of our charity, and this provided a focal point for trustees and staff to work as a collective group to create a series of task groups to accelerate the growth the charity. This included improving and widening the support we provide to service users through the retirement of their support dog, an environmental task group to reduce our environmental impact and a HR task group to look how to better support the mental health, skills and professional development of our staff.

Finally we successfully passed our accreditation with Assistance Dogs International (ADI), ensuring that we continue for the next 5 years to be accredited members of this worldwide coalition for improving the standards of assistance dog welfare and training. We continue to play an active role with ADI and with Assistance Dogs UK, where we work to generate greater understanding and awareness of the extraordinary contribution to world health of assistance dogs.



David Hobson, Chairman 

Date: 17.07.23

SUPPORT DOGS LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• Policies and objectives

The company is constituted under a Memorandum of Association and is a registered charity number 1088281.

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons in the proper safe use of such dogs and in the essentials of canine care and management;
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Activities undertaken to achieve objectives

Support Dogs is a unique UK charity dedicated to improving the quality of life for people with epilepsy, physical disabilities and families of children with autism by training dogs to act as efficient and safe assistants.

There are currently three training programmes:

Seizure Alert Dogs are trained to respond and alert their owners to imminent epileptic seizures. The security and independence people have gained through having a Seizure Alert Dog is tremendous. Not only because they have a warning prior to a seizure, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are taught to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

Autism Assistance Dogs are trained to meet the needs of both child and parents for a degree of predictability in social settings helping to bring independence not just for the children but for the whole family.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

- **Volunteers**

All of our departments utilised volunteers with fundraising branches being nurtured and both the administration team and training team utilising volunteers in a variety of roles. The charity currently has over 80 volunteers in regular contact with the charity. There are no amounts included in these financial statements in respect of the time donated by volunteers.

Achievements and performance

- **Review of activities**

During 2022, as we came out of the legal restrictions caused by the pandemic, we began to deal with the longer term impact on the physical and mental health of our clients, volunteers, staff and dogs.

The impact of the Covid-19 pandemic on our charity was significant, affecting all our operations, staff, service users, volunteers and income. The families our charity supports are those whose health conditions meant that they were among the most at risk from Covid-19 and most likely to be affected longer term.

The following report highlights some of the more notable of our activities over the past 12 months. While doing this we do not want to understate the continuous day to day care, training and vital support our charity provided for new and existing support dogs, families and individuals affected by autism, epilepsy and physical disabilities.

Developing our support for the mental well-being of clients

It takes two years to train a support dog to provide this vital care for a client. Once trained, a support dog provides 24/7 life-saving care through its entire working life, until it retires at approximately 10 years of age. As well as the significant support the client receives for their medical needs, they also build an exceptionally strong, personal bond with their dog, with them being rarely apart throughout those years.

Sadly, a time comes within each relationship between a support dog and their client where the dog's working role will end, whether through the dog's retirement or death. The transition to a support dog's retirement can be difficult for our clients, with multiple feelings of loss and grief. Even though the support dog may not have died, the essence of the partnership has ended. Once retired, often the dog will remain living with the client, until its life comes to an end, when of course the client experiences a second period of grief.

Our clients have told us how difficult these periods of loss can be. Grief is very personal and unique to each individual, yet our clients often have to go through it twice with each dog. While retirement is often predictable and our charity has a two-year planning process to support our clients through this, occasionally retirement comes unexpectedly early perhaps due to an unexpected or sudden change to the dog's health.

We began developing a project to understand the process that our clients go through more clearly. We wish to provide a pioneering programme of support so that our clients receive the best care during these difficult periods so it doesn't result in a significant deterioration in their own physical and mental health. Fear of the dog's ill health leading to premature retirement can understandably mean that a client may be reluctant to report changes in their support dog's behaviour or health. We hope that by developing this new project we will also be able to ensure improvements in the wellbeing of our support dogs in their later years.

The loss of a support dogs can be equally difficult for partners or other family members, who will be grieving themselves but also want to help their loved one who the dog was partnered with. How we can support them through this process will also be included in this project. Many clients and volunteers also tell us how important it is to them for a support dog they have cared for to have a formal process of recognition and remembrance when they die. As we pass our 30th year, this is something we would like to create.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Developing our digital support and education provision

So much of our work had traditionally been done face to face, but during the pandemic this had to change. We continue to use digital tools to run online training sessions and share our 30 years of knowledge and experience of assistance dogs. This is not just for the families we support but also with our network of over 200 volunteers.

In 2022 we developed this further by appointing our first ever member of staff focused on digital marketing for the charity. This role is to enable us to better educate and raise awareness of our charity through the increasing number of social media channels and to respond more rapidly to the increasing number of messages and enquiries we receive through this.

In addition to this we worked with Penguin Random House to create a special education and activity pack about the work of our charity for children at school key stages 1 & 2.

An overwhelming demand

Support Dogs provided training and support for 118 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, supporting existing partnerships and supporting those who were preparing for the retirement of their dogs. Support Dogs provides 24-hour a day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

Over the past five years we have received an average of just over 4,000 requests per year for help from individuals and families in need of our charity's services. This is an overwhelming figure and sadly far beyond our current resources and capacity. The need for our charity to grow and expand our services to save and improve the lives of more children and adults across the UK could not be clearer. We are determined and passionate about achieving this.

Our work for children with autism remains our most "in-demand" service, indeed 70 per cent of the enquiries we received were for this work. In 2022 we further invested in our staff and volunteers to grow the number of puppies coming into training which are suitable for work directly with children on our autism programme. The exceptional impact of this work on children with autism, their siblings, parents, and wider family continues to receive significant national media coverage. BBC Children in Need and Global Radio have donated to and supported this programme in different capacities, and this increase in awareness has naturally led to a further increase in the demand for our work.

Our epilepsy seizure programme is globally unique and pioneering. Our support dogs provide a life-saving 100 per cent reliable, up to one hour in advance warning of upcoming epileptic seizures, accurate to the exact minute. We remain the only charity in the UK providing this service.

Our specially-trained dogs make a truly exceptional difference to our clients, their independence and the quality of life for themselves and their families. Our disability assistance dogs help clients with conditions including MS, cerebral palsy, fibromyalgia and various forms of arthritis. Our work not only saves lives, it provides a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care for people with these long-term conditions that were unavailable anywhere else over the past 12 months.

Our work for people with disabilities was further highlighted through a new television series called Dog Squad, commissioned by BBC children's channel Cbeebies. The programme is based on the lives and adventures of 5 working dogs, and this includes one of our support dogs, Tinks, a Lhaso Apso trained and supported by our charity to care for her owner. This increased awareness of our work perhaps contributed to the fact that applications for our disability assistance programme reach its highest ever level in 2022, with a 65% increase over the previous year's figure.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Dog welfare and working with dogs

Our unique work sourcing and training dogs from rescue centres and unwanted pet websites is something we are hugely proud of and passionate about. While the impact of Covid resulted in us focusing our activity more on the progression through training of puppies sourced directly from our puppy programme, we continued to accept unwanted pets sourced to the charity through families who were no longer able to care for their young dog but wanted to donate it to us.

Dog welfare is of paramount importance to every aspect of our work. In 2022 our network of over 200 volunteers provided over 300,000 hours of loving 24-hour care and support to all our dogs from our newest puppies to those who have now retired and for individual reasons are unable to continue to live with their clients. Our staff worked tirelessly through the year to ensure our dogs were cared for, and volunteers had all the support they needed to keep our dogs living, training and working in the best possible conditions.

The recruitment of volunteers became more challenging in 2022. During the pandemic, many volunteers stopped and reprioritised their time, or relocated. For others, cost of living increases have meant they are no longer able to retire or volunteer while also working part-time. The Government Community Life Survey shows that nationally we are experiencing the lowest levels of volunteering on record. Volunteers are vital to our charity and we will need to focus resources to recruit new volunteers and better train, support and retain our existing ones. In 2022 we reviewed our volunteering strategies to look at how we can meet this new challenge and not just ensure the recruitment of new volunteers, but also to better support and retain those wonderful people who already donate their time to our charity's cause.

We are proud members of Assistance Dogs UK and Assistance Dogs International. In 2022 we passed our accreditation with Assistance Dogs International (ADI), ensuring that we continue for the next 5 years to be accredited members of this worldwide coalition for improving the standards of assistance dog welfare and training. This accreditation marks the welfare facilities and support we provide to our dogs, our training methods and the quality of support and care we give to all service users. We continue to play active roles both with ADI and with Assistance Dogs UK, where we work to generate greater understanding and awareness of the extraordinary contribution to world health that assistance dogs make.

A new centre for the charity

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2022 we made significant efforts and invested resources to address this issue, and indeed identified a property in South Yorkshire that met the majority of the future needs of our charity, and we began work for a capital appeal to fund this purchase. Sadly, concerns with regard to access road permissions was felt to be too much of a risk to the charity and ultimately resulted in our board of trustees having to withdraw an offer to purchase the property. However, this is a project that is vital to the lives of so many people in desperate need of our services. We are aware of the national significance of the increase in impact that a bespoke centre would make.

An ideal site would need to have good nearby transport links to be accessible to clients coming to us from across the country. It would also need to have the size to enable our charity to grow and meet the specific welfare needs of both our dogs in training and also our clients who live with a wide range of mobility needs. It would be based near a built-up area so that we have access to shops, healthcare settings, restaurants and public transport so that our dogs can train in those areas, but also with open green space so that our dogs also have the relaxation time they need.

While we have designated funds specifically to help us start such a project, we will also need to seek considerable additional support from funders. Throughout 2022 we continued to look for properties and alternative long term solutions that would ensure Support Dogs has the capacity to grow and help many more lives. We very much look forward to continuing this specific area of work in 2023.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

● Fundraising activities and income generation

As a charity, reliant entirely on voluntary donations, our income was significantly hit by the challenges the pandemic brought. This affected both our ability to run events, but also the funds available to trusts, corporate and individual donors to support our work. Despite this, our charity remained committed to our policy of providing its services entirely free of charge to those who will benefit from them.

In 2022 as lockdown restrictions ended we were again able to fundraise from the many events that were not available to us for the previous two years. Corporate support also increased due to the reopening of offices and public venues. We strengthened long term partnerships with organisations such as Canon Medical Systems, Allied World, Elanco and Burns Pet Nutrition.

Income kindly donated by charitable trusts has been vital to our sustainability and growth as a charity. Funders such as The Yorkshire Young Achievers, Pets at Home, Global Radio and BBC Children in Need are among those whose support has had a significant impact on our work over the past 12 months.

One in three support dogs only exist thanks to the wonderful kindness of individuals who have left money to the charity in their wills. In 2022 we extended our free will writing service with the National Free Will Network and Wills Online, while continuing our membership of Remember A Charity, which promotes the impact of leaving a donation to a charity in your will.

Whilst income from companies and events increased in 2022, the cost of living rises meant that fewer individuals were able to make personal donations to our charity. We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over this year. The supporters who sponsor our support dogs from £1 a week make a vital contribution to our work. We are also honoured that several families have chosen to raise funds in memory of a loved one who has sadly passed away. We are delighted to be able to offer the opportunity to name a puppy in memory of loved ones; anyone who donates or raises the amount it costs the charity to provide a full year of care and training.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

● Reserves policy

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the above calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted in the accounts, the trustees have designated £900,000 of free reserves for this purpose.

At 31 December 2022, the free reserves of the charity were £1,106,689 which represents 10.7 months of 2022 operating costs and 8.4 months of expected costs in 2023. The trustees monitor the level of reserves on a regular basis.

● Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out above, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances.

● Overview

The charity's income increased to £1,494,495 from £1,024,981 in the previous year. A surplus of £255,747 was incurred in 2022 compared to a deficit of £90,284 in the prior year.

As the impact of Covid reduces, the charity and its supporters have been able to increase fundraising activities during the year which has helped boost income. However, total income remains below the level achieved prior to Covid.

After a couple of very poor years, income from legacies increased during 2022, although again not to the levels achieved prior to Covid, and it is likely that income from this source will remain unpredictable.

Like most other organisations, costs have increased during the year and are expected to increase significantly again in 2023. It remains an ongoing challenge for the charity to generate enough annual income to cover these increasing costs. Trustees review financial performance on a frequent and regular basis with this in mind.

Structure, governance and management

● Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

● Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

● Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2022, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

David Hobson - Chairman

David was a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

Mary Broadhead - Vice-Chair

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover, with 1 cat currently in residence.

She is also a keen Sheffield United supporter, attending as many home games as possible.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St. James Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

Katie Reed

Katie Reed is General Counsel at Tottenham Hotspur Football Club, and brings legal support to the Charity and the Board of Trustees. Katie has worked in the football industry for her entire career and brings with her a wealth of contacts to help raise the profile of the Charity. Katie has a great love of dogs, having most recently owned a Bullmastiff (Lola), who she was devastated to lose during the first lockdown in 2020, and now owns a Rottweiler (Whisky) who is named after Lola's award-winning father (Whisky Mac Optimus Prime).

Keith Williams

Keith joined the board in 2016 and subsequently became treasurer. He has over 30 years' experience of investing in private companies, providing both venture capital and debt finance to many growing businesses. Originally a chartered accountant, Keith has a background of both commercial and financial experience, working with a wide range of companies at board level. He has held other non-executive roles, including with not-for-profit organisations.

Gráinne O'Connor

Gráinne has been a client of the disability assistance dog programme for 10 years along with her first support dog Tori (a black lab who was originally her own pet dog) now retired and still living with Gráinne and her family. She is now partnered with Rupert, a yellow lab who is a change of career dog originally trained by medical detection dogs but, they redirected him to the Support Dogs Disability Assistance Programme when his skills and personality were recognised to be more appropriate for disability assistance. As a direct result of her experiences Gráinne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life of a person with disabilities, their families and loved ones. After successfully winning a fully funded PhD studentship with The Open University, Gráinne went on to complete her PhD on the experiences of people with a longterm condition who use an assistance dog in 2020. Since then she has gone on to present at national and international academic conferences on her research in Human Animal Interaction in Disability. Gráinne brings her professional background in health, research, knowledge of human-animal interactions and most importantly her insights as an 'expert by experience' to her role as trustee.

Alison Jane Marsh

Jane is a former solicitor with over twenty years experience specialising in employment and pensions law. More recently she has worked at innocent drinks and at the pet food brand Lily's Kitchen as People Director. She is now retired.

Amanda Royston

Amanda Royston was appointed to the Board of Trustees in January 2021.

Amanda has experienced the physical and mental health benefits a dog can bring and feels particularly passionately about the important difference trained specialist assistance dogs can make for people living with various medical conditions.

A business and marketing leader, including as former Marketing Director of Pizza Express, Byron and Starbucks; Amanda brings over 20 years' experience in scaling brands, customer marketing, partnership development, coaching and digital transformation.

Born in Sheffield, Amanda now lives in Surrey with her partner Paul and Reggie, their Australian Labradoodle. Alongside walking with Reg and Paul, Amanda enjoys music, fashion, football and travel.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

Mark Holmshaw

Mark Holmshaw joined Canon Medical Systems in 1991 from a position within Philips Medical Systems. He started his career with Canon Medical Systems in the Service Group before moving to a sales role in the UK in 1996. From there he moved to Sales Management & Regional Management, until 2010 when he was appointed as Business Unit Manager for X-Ray in Europe and subsequently moved to the Netherlands where Canon's Medical Head Quarters is located. In 2012, he was appointed Vice President for Sales, Service & Marketing in Canon Medical Systems Europe before transitioning to his current position in May 2017.

In March 2020 Mark became Global Advisor to the President of Canon Medical Systems Corporation and he left that role in March 2021 when he started his own consultancy company

Mark is on the board of governors at the UTC at the Olypmic Legacy Park. He also sits on the board for the charity "Salus". The charity works with people and groups who suffer severe fatigue associated with things like long Covid and other fatigue related diseases.

He and his wife Wendy have a Labrador of their own called Monty and they used to support Labrador Rescue by homing older dogs to make space for the younger dogs.

Maurice O'Brien

Maurice began his career in finance & accounting, training as a chartered accountant at PwC. He subsequently spent 6 years in General Management roles at FTSE100 firm Flutter Entertainment, where he was a member of the Global Leadership Team for the group's leading brand, Beffair. Maurice is currently part of the co-founding team at Flexa, a VC-backed flexible working platform. His areas of expertise span strategy, finance, general management and operations.

● Related party relationships

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents ten charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners, Autism Dogs, Service Dogs Uk and Seeing Dog Alliance. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, the Fundraising Standards Board and Barnsley and Rotherham Chamber of Commerce.

● Trustees' indemnities

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

SUPPORT DOGS LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

● Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. We are satisfied that systems and procedures are in place to mitigate our exposure to those major risks.

Since March 2020, the charity has been affected by the impact of the Covid-19 pandemic. The Charity works directly with people with long-term health conditions, so it is right that we are committed to minimising the risks of Covid-19 to all those who work for and with us. We have carried out and documented detail risk assessments and changed our working procedures in order to minimise risk and adhere to Government guidance. These risk assessment are reviewed as circumstance and guidance changes.

Covid 19 continued to have some impact on charitable activities and fundraising in 2022. Whilst we have been able to continue to support our clients, some of the Charity's normal activities have had to be delayed. Some of our fundraising plans were also delayed or postponed.

Plans for future periods

The challenges and restrictions experienced by the charity since March 2020 have emboldened our commitment to significantly expand our work so we can train more support dogs and help many more of the families and individuals who desperately contact our charity each year.

We continue with our plans to find, purchase and develop a property that would enable the charity to grow and better meet the public need for our services. We already face a huge demand for our work and the potential need for our work is much larger. Epilepsy is the most common neurological condition in the UK, there is currently estimated to be over 700,000 people with autism in the UK, and millions living with a long-term physical disability.

The demand and need for our work is huge, so we will also continue to explore new ways of working to more effectively grow and extend our work to meet the needs of this vast number of individuals whose lives could be improved by our services.

Public benefit statement

The Trustees give due consideration to the Charity Commissions guidance in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

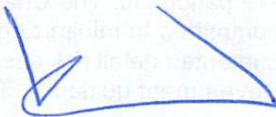
SUPPORT DOGS LIMITED

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Auditors

The auditors, Shorts, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 17 July 2023 and signed on their behalf by:



Keith Williams
Trustee

SUPPORT DOGS LIMITED

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 July 2023 and signed on its behalf by:



David Hobson
(Trustee)

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

Opinion

We have audited the financial statements of Support Dogs Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 requirements of the Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, 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.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of accident logs to identify any potential litigation;
- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

SUPPORT DOGS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Freeman

Howard Freeman BSc FCA
for and on behalf of
Shorts
Chartered Accountants
Statutory Auditor
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

17 July 2023

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SUPPORT DOGS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	1,328,359	139,679	1,468,038	1,001,021
Investments	5	367	-	367	79
Other income	6	26,090	-	26,090	23,881
Total income		1,354,816	139,679	1,494,495	1,024,981
Expenditure on:					
Raising funds	7	391,006	7,961	398,967	339,749
Charitable activities	8	664,002	175,779	839,781	775,516
Total expenditure		1,055,008	183,740	1,238,748	1,115,265
Net income/(expenditure)		299,808	(44,061)	255,747	(90,284)
Transfers between funds	17	6,876	(6,876)	-	-
Net movement in funds		306,684	(50,937)	255,747	(90,284)
Reconciliation of funds:					
Total funds brought forward		1,947,456	234,445	2,181,901	2,272,185
Net movement in funds		306,684	(50,937)	255,747	(90,284)
Total funds carried forward		2,254,140	183,508	2,437,648	2,181,901

An amount totalling £900,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 17 to the accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 40 form part of these financial statements.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	247,449	255,720
Current assets			
Stocks	13	11,995	2,313
Debtors	14	366,265	101,549
Cash at bank and in hand		1,878,957	1,954,361
		<u>2,257,217</u>	<u>2,058,223</u>
Creditors: amounts falling due within one year	15	(67,019)	(53,407)
Net current assets		<u>2,190,198</u>	<u>2,004,816</u>
Total assets less current liabilities		<u>2,437,647</u>	<u>2,260,536</u>
Creditors: amounts falling due after more than one year	16	-	(78,635)
Total net assets		<u><u>2,437,647</u></u>	<u><u>2,181,901</u></u>
Charity funds			
Restricted funds	17	183,509	234,445
Unrestricted funds			
Designated funds	17	900,000	900,000
General funds	17	1,354,138	1,047,456
Total unrestricted funds	17	<u>2,254,138</u>	<u>1,947,456</u>
Total funds		<u><u>2,437,647</u></u>	<u><u>2,181,901</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

SUPPORT DOGS LIMITED
REGISTERED NUMBER: 04190624

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

The financial statements were approved and authorised for issue by the Trustees on 17 July 2023 and signed on their behalf by:



David Hobson
(Trustee)

The notes on pages 24 to 40 form part of these financial statements.

SUPPORT DOGS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	24,428	77,678
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	367	79
Purchase of tangible fixed assets	(4,312)	(4,583)
	<hr/>	<hr/>
Net cash used in investing activities	(3,945)	(4,504)
	<hr/>	<hr/>
Cash flows from financing activities		
Repayments of borrowing	(95,887)	(16,523)
	<hr/>	<hr/>
Net cash used in financing activities	(95,887)	(16,523)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(75,404)	56,651
Cash and cash equivalents at the beginning of the year	1,954,361	1,897,710
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>1,878,957</u>	<u>1,954,361</u>

The notes on pages 24 to 40 form part of these financial statements

SUPPORT DOGS LIMITED

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

1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Support Dogs Limited 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.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUPPORT DOGS LIMITED

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

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

SUPPORT DOGS LIMITED

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

2. Accounting policies (continued)

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

SUPPORT DOGS LIMITED

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

2. Accounting policies (continued)

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

(i) Recognition of legacy income

In applying the principals of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

(ii) Allocation of costs to restricted funds

Certain overheads are allocated to specific restricted funds using judgements around how much of that cost relates to particular projects. The main cost allocated in this way is staff costs and this is done on a percentage basis. The percentage is calculated based on the time spent on each project.

SUPPORT DOGS LIMITED

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

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	437,460	37,310	474,770	321,338
Legacies	365,978	-	365,978	87,542
Trusts	287,918	102,119	390,037	365,534
Job Retention Scheme Grants	-	-	-	5,289
Income from fundraising activities	237,003	250	237,253	221,318
Total 2022	<u><u>1,328,359</u></u>	<u><u>139,679</u></u>	<u><u>1,468,038</u></u>	<u><u>1,001,021</u></u>
Total 2021	<u><u>916,039</u></u>	<u><u>84,982</u></u>	<u><u>1,001,021</u></u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	<u><u>367</u></u>	<u><u>367</u></u>	<u><u>79</u></u>
Total 2021	<u><u>79</u></u>	<u><u>79</u></u>	

SUPPORT DOGS LIMITED

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

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other income	3,338	3,338	2,727
Fundraising trading income	22,752	22,752	21,154
Total 2022	<u>26,090</u>	<u>26,090</u>	<u>23,881</u>
Total 2021	<u>23,881</u>	<u>23,881</u>	

7. Cost of raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	222,185	-	222,185	209,404
Event costs	48,902	-	48,902	25,840
Printing	32,680	-	32,680	19,479
Advertising and website	16,996	299	17,295	15,521
Brochures	1,500	-	1,500	750
Consultancy	29,169	7,662	36,831	36,936
Networking events	1,118	-	1,118	1,531
Sundries	2,324	-	2,324	1,637
Expenditure on fundraising	36,132	-	36,132	28,651
Total 2022	<u>391,006</u>	<u>7,961</u>	<u>398,967</u>	<u>339,749</u>
Total 2021	<u>338,549</u>	<u>1,200</u>	<u>339,749</u>	

SUPPORT DOGS LIMITED

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

8. Direct costs of charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	384,377	122,046	506,423	455,372
Training equipment and dog supplies	24,953	20,553	45,506	39,747
Client expenses (including accomodation)	651	9,933	10,584	4,878
Vet bills	12,746	19,722	32,468	37,808
Motor and travel	47,806	-	47,806	44,943
Volunteer expenses	3,307	327	3,634	3,690
Rates	69,073	-	69,073	45,088
Light and heat	5,476	-	5,476	6,704
Insurance	15,777	-	15,777	16,400
Repairs and renewals	33,432	1,464	34,896	47,675
Printing, postage and stationery	17,745	53	17,798	16,378
Telephone and internet	10,019	-	10,019	15,466
Sundries	4,084	-	4,084	3,700
Meeting costs	3,624	-	3,624	1,194
Bank charges	1,884	-	1,884	1,081
Interest payable on bank loans	3,296	-	3,296	5,191
Depreciation	<u>11,214</u>	<u>1,369</u>	<u>12,583</u>	<u>14,552</u>
	<u>649,464</u>	<u>175,467</u>	<u>824,931</u>	<u>759,867</u>
Audit and accountancy costs	10,879	-	10,879	9,177
Legal and professional	3,410	312	3,722	5,960
Governance - trustees meeting costs	<u>249</u>	<u>-</u>	<u>249</u>	<u>512</u>
	<u>14,538</u>	<u>312</u>	<u>14,850</u>	<u>15,649</u>
Total 2022	<u><u>664,002</u></u>	<u><u>175,779</u></u>	<u><u>839,781</u></u>	<u><u>775,516</u></u>
Total 2021	<u><u>622,607</u></u>	<u><u>152,909</u></u>	<u><u>775,516</u></u>	

Included within wages and salaries are admin salaries totalling £161,575 (2021: £150,873) which are considered to be support costs to the charity. Of this amount, £64,630 (2021: £60,349) has been allocated to costs of raising funds and £96,945 (2021: £90,524) has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED

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

9. Auditors' remuneration

	2022	2021
	£	£
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,710	6,400
Fees payable to the Company's auditor in respect of: All non-audit services not included above	2,134	2,000

10. Staff costs

	2022	2021
	£	£
Wages and salaries	661,915	609,363
Social security costs	51,535	43,068
Contribution to defined contribution pension schemes	15,158	12,345

The average number of persons employed by the Company during the year was as follows:

	2022	2021
	No.	No.
Training staff	17	16
Management and support	17	16

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £nil)

During the year ended 31 December 2022, expenses totalling £nil were reimbursed or paid directly to Trustee (2021 - £nil)

During the year, the charity received donations from the Trustees totalling £nil (2021 - £nil).

SUPPORT DOGS LIMITED

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

12. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 January 2022	363,246	14,000	23,930	28,025	429,201
Additions	140	-	-	4,172	4,312
At 31 December 2022	<u>363,386</u>	<u>14,000</u>	<u>23,930</u>	<u>32,197</u>	<u>433,513</u>
Depreciation					
At 1 January 2022	121,125	13,069	23,819	15,468	173,481
Charge for the year	7,265	931	111	4,276	12,583
At 31 December 2022	<u>128,390</u>	<u>14,000</u>	<u>23,930</u>	<u>19,744</u>	<u>186,064</u>
Net book value					
At 31 December 2022	<u>234,996</u>	<u>-</u>	<u>-</u>	<u>12,453</u>	<u>247,449</u>
At 31 December 2021	<u>242,121</u>	<u>931</u>	<u>111</u>	<u>12,557</u>	<u>255,720</u>

13. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>11,995</u>	<u>2,313</u>

14. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	319,873	49,848
Prepayments and accrued income	14,249	16,174
Tax recoverable	32,143	35,527
	<u>366,265</u>	<u>101,549</u>

SUPPORT DOGS LIMITED

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

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank loans	-	17,252
Trade creditors	27,575	16,521
Other taxation and social security	23,534	8,885
Other creditors	3,361	2,354
Accruals and deferred income	12,549	8,395
	<u>67,019</u>	<u>53,407</u>

Included within creditors: amounts falling due within one year are bank loans totalling £nil (2021: £17,252). The loan was paid in full during the year.

16. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	-	78,635
	<u>-</u>	<u>78,635</u>

Included within creditors: amounts falling due after more than one year are bank loans totalling £nil (2021: £78,635). The loan was paid in full during the year.

SUPPORT DOGS LIMITED

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	-	900,000
General funds					
General Funds	1,047,456	1,354,815	(1,055,009)	6,876	1,354,138
Total Unrestricted funds	1,947,456	1,354,815	(1,055,009)	6,876	2,254,138
Restricted funds					
Specific Area Fund	-	12,610	(12,773)	163	-
Dog Specific Fund	1,580	12,300	(12,300)	(1,580)	-
Equipment Fund	1,639	-	(436)	(1,203)	-
Seizure Alert Fund	172,214	20,700	(60,044)	-	132,870
Vehicle Fund	933	-	(933)	-	-
Autism Assistance Fund	-	4,125	(4,125)	-	-
Dog Welfare Fund	-	59,944	(70,525)	36,220	25,639
Disability Assistance Fund	-	-	(8,165)	8,165	-
Property Fund	58,079	-	(9,438)	(48,641)	-
Staff - Client Services Fund	-	5,000	(5,000)	-	-
Property Refurbishment Fund	-	25,000	-	-	25,000
	234,445	139,679	(183,739)	(6,876)	183,509
Total of funds	2,181,901	1,494,494	(1,238,748)	-	2,437,647

SUPPORT DOGS LIMITED

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

17. Statement of funds (continued)

Amounts totalling £900,000 have been designated towards the purchase of a property. Further amounts totalling £290,000 have been received as restricted funds ("Property Fund" above) for the same purpose.

The Charity has obtained permission to utilise the restricted property funds in order to offset against existing expenditure in relation to facilities that the Charity currently use. The amount transferred and spent from the Property Fund to general funds in relation to existing expenditure is £290,000 to date of which £48,641 has been transferred and £9,438 spent this year

After transfers, the total balance that remains set aside towards the purchase of a property is £900,000 (2021: £958,079) and is shown as a designated fund.

Amounts totalling £1,580 and £1,203 have been transferred from the Dog Specific Fund and the Equipment Fund respectively. These amounts were fully spent on general use fixed assets and the charity has taken advantage of the provision of the SORP to transfer these amounts to unrestricted funds.

The other transfers noted in the table above were amounts transferred from unrestricted to restricted funds which related to expenses for particular projects which were pre-agreed by trustees to be covered by unrestricted funds. The amounts in question were £163 for the Specific Area Fund, £36,220 for the Dog Welfare Fund and £8,165 for the Disability Assistance Fund.

SUPPORT DOGS LIMITED

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

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Property Fund	900,000	-	-	-	900,000
General funds					
General Funds	1,032,760	940,000	(961,156)	35,852	1,047,456
Total Unrestricted funds	1,932,760	940,000	(961,156)	35,852	1,947,456
Restricted funds					
Specific Area Fund	-	2,700	(2,700)	-	-
Dog Specific Fund	1,815	14,142	(14,419)	42	1,580
Equipment Fund	2,459	-	(820)	-	1,639
Seizure Alert Fund	197,642	28,400	(53,828)	-	172,214
Vehicle Fund	933	-	-	-	933
Autism Assistance Fund	-	6,269	(10,129)	3,860	-
Dog Welfare Fund	40	8,271	(43,309)	34,998	-
Disability Assistance Fund	-	-	(2,504)	2,504	-
Property Fund	136,535	-	(1,200)	(77,256)	58,079
Staff - Client Services Fund	-	25,200	(25,200)	-	-
	339,424	84,982	(154,109)	(35,852)	234,445
Total of funds	2,272,184	1,024,982	(1,115,265)	-	2,181,901

SUPPORT DOGS LIMITED

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

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	900,000	-	-	-	900,000
General funds	1,047,456	1,354,815	(1,055,009)	6,876	1,354,138
Restricted funds	234,445	139,679	(183,739)	(6,876)	183,509
	<u>2,181,901</u>	<u>1,494,494</u>	<u>(1,238,748)</u>	<u>-</u>	<u>2,437,647</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	900,000	-	-	-	900,000
General funds	1,032,760	940,000	(961,156)	35,852	1,047,456
Restricted funds	339,424	84,982	(154,109)	(35,852)	234,445
	<u>2,272,184</u>	<u>1,024,982</u>	<u>(1,115,265)</u>	<u>-</u>	<u>2,181,901</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	247,449	-	247,449
Current assets	2,073,708	183,509	2,257,217
Creditors due within one year	(67,019)	-	(67,019)
Total	<u>2,254,138</u>	<u>183,509</u>	<u>2,437,647</u>

SUPPORT DOGS LIMITED

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	254,334	1,386	255,720
Current assets	1,825,164	233,059	2,058,223
Creditors due within one year	(53,407)	-	(53,407)
Creditors due in more than one year	(78,635)	-	(78,635)
Total	<u>1,947,456</u>	<u>234,445</u>	<u>2,181,901</u>

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>255,747</u>	<u>(90,284)</u>
Adjustments for:		
Depreciation charges	12,583	14,552
Investment income	(367)	(79)
(Increase)/Decrease in stocks	(9,682)	17,629
(Increase)/Decrease in debtors	(264,717)	136,422
Increase/(Decrease) in creditors	30,864	(562)
Net cash provided by operating activities	<u>24,428</u>	<u>77,678</u>

21. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>1,878,957</u>	<u>1,954,361</u>

SUPPORT DOGS LIMITED

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

22. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	1,954,361	(75,404)	1,878,957
Debt due within 1 year	(17,252)	17,252	-
Debt due after 1 year	(78,635)	78,635	-
	<u>1,858,474</u>	<u>20,483</u>	<u>1,878,957</u>

23. Capital commitments

	2022 £	2021 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	<u>25,639</u>	<u>-</u>

24. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £15,158 (2021: £12,345). Contributions totalling £3,237 (2021: £2,354) were payable to the fund at the balance sheet date and are included in creditors.

25. Operating lease commitments

At 31 December 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	89,169	28,810
Later than 1 year and not later than 5 years	35,101	42,915
	<u>124,270</u>	<u>71,725</u>

SUPPORT DOGS LIMITED

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

26. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

27. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.