

Company Registration Number: 511919

**IRISH DOGS FOR THE DISABLED COMPANY LIMITED BY
GUARANTEE**

(Not having share capital and limited by guarantee)

**Directors' Report and Financial Statements
Year Ended 31 December 2022**

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Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

DIRECTORS' REPORT

The Directors of Irish Dogs for the Disabled Company Limited by Guarantee present their annual report and audited financial statement for the year ended 31 December 2022, which are prepared to meet the accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

Structure, Governance and Management

Irish Dogs for the Disabled Company Limited by Guarantee is a charitable company with a registered office at Summer Leas House, Togher Road, Togher, Cork. It trades under the name Irish Dogs for the Disabled Company Limited by Guarantee. This is a company limited by Guarantee registered under Part 18 of the Companies Act 2014. The company's registered number is 511919 and the company's registered charity number is 20067069.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 17821 and is registered with the Charities Regulatory Authority.

The company operates with a Chief Executive Officer who manages the day to day activities and reports to a Board of five Directors. The Directors have signed up to operate under the 'Governance Code for Community and Voluntary Organisations'.

Apart from the CEO and board of directors the work of the company is carried out by a staff of seven and a large group of unpaid volunteers

Details of the external advisors engaged by the Charity are as follows:

Type	Name	Address
Bankers	Allied Irish Banks	South Mall, Cork
Solicitors	John O'Keeffe & Co. Solicitors	32 South Mall, Cork
Auditors	Quintas	Heron House, Blackpool, Cork

Directors and Secretary

The names of persons who at any time during the financial year and since the year end unless otherwise stated were Directors of the charity are as follows:

Thomas Clonan (Chairperson)
Jason Kelly
Marnie Cafferkey
Bláithín McDonnell (retired 7 September 2022)
John Lehane (retired 10 July 2023)
John O'Sullivan (appointed 6 December 2022)

Jason Kelly held the position of company secretary for the duration of the financial year.

DIRECTORS' REPORT (Continued)

Staff and Volunteers

CEO:	Jennifer Dowler
Accounts and Office Manager:	Margaret Guckian (ceased employment - November 2022)
Office Administrator:	Eleanor Dinneen
Breeding and Volunteer Officer:	Elizabeth Atkins
Senior Assistance Dog Trainer:	Aoife Smeaton
Client Application Officer:	Teresa Hill
Puppy Supervisor:	Elizabeth Carroll
Dog Care Technician:	Aoife Crowley
Facility Dog Trainer:	Thea Tussler (ceased employment - July 2022)

The company gratefully acknowledges the network of volunteers and fundraisers who support the company throughout the year in a variety of activities.

Chairman's Statement (Thomas Clonan)

Dogs for the Disabled is a unique, highly successful and cost-efficient charity that provides assistance dogs, free of charge, for children and adults living with physical disabilities. Our work is based on the highest ethical standards, ensuring that the needs of our service users and dog welfare are our main priorities. Dogs for the Disabled is fully accredited by Assistance Dogs International (ADI) since 2010.



Dogs for the Disabled is the only charity of its kind in Ireland, providing highly trained assistance dogs to adult wheelchair users. The dogs assist people with their practical, daily activities, for example, with opening/closing doors; retrieving dropped items (keys/phone/wallet); raising an alarm etc. This assistance gives our service users greater confidence and independence to become more active members of society.

Additionally, our child stability assistance dog programme has been developed over the past sixteen years to assist children with neurological conditions (cerebral palsy, ataxia etc.) to walk independently. The dogs are trained to provide balance through the use of a floating handle attached to the dog's harness which serves to mimic a parent's hand (guiding around obstacles, controlling speed and forward motion). This enables the child and dog to move comfortably as one. This child stability assistance dog programme is unique in Europe and many young adults are today mobile and walking independently due to their assistance dogs.

At Dogs for the Disabled, we are driven by our belief in a better world for children and adults living with a physical disability. We strive to assist our service users, so that we can all learn, support and grow together to create a more inclusive society that sees abilities over limitations. We do this through the provision of our multi-talented assistance dogs, empowering our children and adults to focus on their strengths rather than their needs, and to push through difficulties with a loyal friend by their side, thereby developing their confidence to allow their personal true talents to shine.

Our most productive year to date was 2022, during which thirty-seven dogs graduated. This included Task Assistance Dogs, Stability Assistance Dogs, Facility Assistance Dogs, Therapy Dogs and Breeding Dogs.

Dogs for the Disabled continues to work in several collaborations which includes Trinity College Dublin, Central Remedial Clinic, European Breeding Cooperative (EBC), Neurological Institute of Dublin, Irish Prison Programmes and various qualified therapists around Ireland. We appreciate these collaborative opportunities to invest in the future, and to expand our service where possible.

DIRECTORS' REPORT (Continued)

Throughout 2022, our CEO, staff and supporters have risen to the challenge of growing our charity and increasing our annual production of assistance dogs. On behalf of the Board, I would like to extend our appreciation and gratitude to the CEO and all the staff for continuing the remarkable work of Dogs for the Disabled. A huge credit and note of appreciation is also given to all our volunteers, voluntary fundraisers, and the families who make our work possible.

The charity has a strong and diverse Board of Directors who are fully compliant with all of the oversight and regulatory frameworks that apply to the not-for-profit/charitable sector. I am very proud of Dogs for the Disabled – our Board of Directors, staff, partnerships, working dogs and puppies in training. Dogs for the Disabled is a charity which is going from strength to strength in a challenging fiscal environment.

About the Company

Dogs for the Disabled is a national company established in 2007. The company is unique in providing assistance dogs, free of charge, for children and adults living with physical disabilities. Dogs for the Disabled has provided and supported in excess of 250 partnerships between our wonderful working dogs and children and young adults with disabilities across Ireland. The company is overseen by a voluntary Board of Directors. The day-to-day activities are managed by our CEO, Jennifer Dowler, who is assisted by a team of ten full and part-time staff and backed by a large network of volunteers nationwide.

The Main Objective of Dogs for the Disabled

Our main objective is to promote independence and a better quality of life for people with disabilities by providing them with Assistance Dogs/Therapy Dogs. This includes the aim of helping them with social interactions and access to education and employment.

Objectives and Activities

The main objective stated above is achieved through the following activities:

- a) We believe in 100% ethical breeding. This is applied in our approach to breeding, purchasing or otherwise acquiring dogs suitable for training and education to the standards required by Assistance Dogs International (ADI). Breeding female and male dogs are cared for by volunteers in their own homes.
- b) Dogs are trained by qualified and experienced trainers who incorporate positive reinforcement methods. We are continually monitoring and adapting our handling style to keep up to date with international training standards. There is more than forty years collective training experience among the staff.
- c) Clients are trained and educated in the proper care and safe use of their assistance dogs. Each client is provided with extensive, one to one training, focusing on the particular specific needs of the client's daily life and routine.
- d) Additional services are provided, as required, for an individual clients' needs such as work or school-based activities etc. After-care ongoing support, including an annual review, is provided to all partnerships.
- e) Increasing the profile of the Company and maintaining a steady source of funds to allow the company to continue to develop its work to help even more people with physical disabilities.

DIRECTORS' REPORT (Continued)

Our Mission

Our mission is to assist children and adults living with physical disabilities to enjoy greater independence, a better quality of life and where possible, to help them into education and employment, through the provision of our specially trained Assistance Dogs which are provided free of charge to the recipient.

Our goal is also to improve the quality of life for individuals with additional needs by facilitating improvements to their social interactions through the placement of our Assistance and Therapy dogs.

Our aim is to train dogs to the highest standards set by Assistance Dogs International (ADI). The training programme for our assistance dogs is specially designed to assist people with their particular physical disabilities. Through practical tasks, our dogs offer freedom and independence, but in addition, an assistance dog becomes a reason to go out in public, giving a newfound confidence that opens doors to fresh opportunities including friendships, hobbies, education and careers. The partnerships we create between people living with physical disabilities and dogs are life changing.

Our mission is to continue to develop our breeding and training programmes to ensure we remain current with international standards, and to best place assistance dogs who have the best health and temperament possible, to meet the needs of our growing waiting list of applicants.

Our Vision

Our vision is to create, foster and develop, completely free of charge, world-class Assistance Dog Partnerships throughout Ireland that dramatically enhance the quality of the lives of our clients. A fundamental part of this vision is the establishment of a national training centre where the company can coordinate training, provision of information and educational activities.

Our Philosophy

Our Philosophy is to promote Assistance Dog Partnerships among children and young adults with physical disabilities, so that they can realise their full physical potential, in both their personal and work/education life. We also aim to raise awareness of the value of Assistance Dog partnerships and to remove all barriers - physical, legal, regulatory or otherwise, so they can achieve full integration in all aspects of Irish life.

Achievements and Performance

Thirty-seven dogs graduated from Dogs for the Disabled in 2022, which has been our most successful year of production to date. This included two Facility Assistance Dogs that work with professionals in the workplace, namely, Occupational Therapy, Physiotherapy, Healthcare, Play and Speech Therapy, Counselling, Education and Group settings.

We introduced eight new breeding females (these are two-year-old dogs requiring two years of training, medical assessments and behavioural compliance).

Our work in conjunction with Trinity College Dublin and Central Remedial Clinic Dublin was extended beyond the two-year study as it was upgraded from a Masters to a PHD programme. The study aims to research the benefits of stability assistance dogs for children aged between 6 -12 years old who are living with a neurological condition.

DIRECTORS' REPORT (Continued)

The Shelton Abbey Open Prison training programme continues to run and is now in its twelfth year of operation. Some of our young adult dogs, following completion of their puppy socialisation programme (12-18 months), complete a three-month training programme with the men under the close supervision of our on-site trainer. This enables us to reduce training time and costs.

We continue to successfully build public awareness of our charity through multifaceted media sources including many social media platforms.

The charity continues to produce top-quality assistance dogs by ensuring good quality health, temperament and working ability, ensuring our service users receive assistance dogs that are life enhancing.

Volunteer and Donor Support

Dogs for the Disabled is extremely fortunate to have a nationwide community of volunteers and fundraisers. All of our volunteers and fundraisers are unpaid and give generously of their time, energy and hard work to raise awareness about the company and much needed funds.

The Company has received corporate funding from a variety of sources. This has made a substantial contribution to the running of the Company and is greatly appreciated.

We are extremely grateful to The Ireland Funds, The Hospital Saturday Funds, The Community Foundation for Ireland/RTE Toy Show Appeal, AIB Community Fund, the O' Flaherty Foundation, Richard Sargeant & Peter Genovese Fund, County & City of Cork Protestant Hall & Assembly Rooms Association and many others who wish to remain anonymous for their continued support over the years.

Future Development and Outlook for 2023

In 2023, we hope to secure a property in which to create our forever home. As we continue to grow as a charity, our current circumstances are becoming increasingly limited in terms of space and productivity.

Our hopes with this new property, is that the space and opportunities it provides, will help us to expand and increase our services in a broader spectrum.

We have secured funding for a Physiotherapy Programme and this new property will be fundamental in providing onsite facilities.

The goal for Dogs for the Disabled in 2023 is to generate extra income to invest in this future property and as always, to build and maintain awareness of the work that Dogs for the Disabled does and of the many people around Ireland living with physical disabilities, that directly benefit from the incredible partnerships created.

Financial review based on results for the year, including income and expenditure

Irish Dogs for the Disabled CLG relies on donations collected by groups of volunteers at street collections/flag days, online donations and occasional grants from corporate bodies. In addition, an annual sale of Christmas cards and calendars is held.

As Directors, we are very happy with the progress made and the continued stability of the Charity. This ongoing success reflects the enormous amount of hard work done by the staff and management of Dogs for the Disabled. Their dedication is much admired and appreciated by the Board.

We remain vigilant in how funds are spent to ensure we receive maximum return for any funds spent and where possible additional sponsorships are secured to offset costs.

DIRECTORS' REPORT (Continued)

Reserves

Since 2013, Dogs for the Disabled has been building reserves to ensure the long-term security of the charity and to enable the charity to purchase or part-fund a new forever home. This would be a home-from-home for our partnership training, a safe environment for our dogs to learn the skills required to fulfil their role as assistance dogs, and an operational base from which the charity can continue to grow.

For many years the charity has worked hard to maintain financial stability. In order to achieve security and longevity, the charity needs reserves to protect it into the future.

Most of the reserve funds will be used to secure a permanent base for the charity. This is a major step in providing our 'Forever Home' where the day-to-day activities of the charity can be carried out in one central location.

Commitment to Standards in Fundraising Practice

The Company is registered with the Charities Regulatory Authority and will continue to remain fully compliant with all legislation and regulatory frameworks as laid out in the Charities Governance Code. The Company subscribes fully to the principles set out in the 'Statement of Guiding Principles for Fundraising'

Organisational Risk Management and Internal Control

Covid-19

The Directors confirm that Irish Dogs for the Disabled Company Limited by Guarantee identifies, evaluates and manages its significant risks on an ongoing basis. This process has been in place both throughout the accounting year and up to the date of approval of the financial statements. The Directors are of the view that the Company has taken the necessary steps in the short term to combat and manage the risks that may be caused by Covid 19.

Interim Management Plan

It has been agreed by the charity's Directors that in the event of personnel crisis of key staff that we will turn to Excel Recruitment, as Ireland's leading Recruitment company, and the Board of Directors for help, guidance and support. Excel Recruitment provides interim managers to help run a business in peak periods, to cover holidays or in times of crisis. They employ the managers on your behalf, taking the complexity out of short term employment.

Succession Plan

Through our succession planning process, we strive to retain superior employees because they appreciate the time, attention, and development that we invest in them. We believe that employees are motivated and engaged when they can see a career path for their continued growth and development. To effectively do succession planning in our organisation, we identify the Company's long term goals. Through our succession planning process, we recruit employees, develop their knowledge, skills, and abilities, and prepare them for advancement to promotion into more challenging roles.

Recruiting new management

In the event of the need to recruit new management, this will be undertaken by our Board of Directors as they are key stakeholders and it is a legal requirement under the companies law act.

DIRECTORS' REPORT (Continued)

Budgetary Shortfall

As a Company, this is a continuing concern as we have no guaranteed income. To combat this, we have agreed to maintain reserves to cover all wages for a minimum of a six-month period. In addition, the charity remains proactive in sourcing and maintaining new and consistent revenue streams.

Disaster Recovery Plan

It is essential for the Company to develop a disaster recovery plan. A disaster such as a flood, fire or computer virus attack can cripple operations.

Without an effective disaster recovery plan in place, a short-term problem can rapidly evolve into a long term financial disaster for the Company.

These are the six steps we have in place:

1. *Emergency response checklist:* The emergency response checklist details who in the Company is notified following the disaster and the measures that should be taken to minimise the effects (for example, turning the water off at the stop tap following a burst pipe).
2. Employees have a copy of the plan and drills are run annually for staff to familiarise themselves with their roles.
3. Regularly backup data: Ensure backups are carried out on a regular basis (at least once a day) and that data can be accessed away from headquarters.
4. Make arrangements for working off-site: An emergency office will be allocated for the Company in the event of such unexpected events.
5. Keep clients informed: We will ensure our clients have additional telephone numbers (mobile and temporary landline) and email addresses so that they can reach the Company until operations are back to normal.
6. Insurance: The Company has a buildings and contents insurance in place, which covers against a number of disasters including flood, fire and theft.

Going Concern

The board of directors and management of Irish Dogs for the Disabled Company Limited by Guarantee consider it appropriate to prepare the financial statements on a going concern basis. The board are of the view that the company has taken the necessary steps to manage the risks caused by the cost of living crisis and the Russian invasion of Ukraine.

The company is not government funded and relies solely on the generosity of the public, fundraising events, grants, and the annual sale of our Christmas calendars and cards. To meet our financial and productive goals, the Company is preparing for a national fundraising campaign to fund the development of its services and to facilitate growth.

The company is in a growth phase and continually working on development plans to increase our productivity and to ensure that we fulfil our criteria within our articles of association. The company continues to explore opportunities to obtain commercial funding and enter into strategic partnerships to ensure medium to long-term reliable sources of funding.

The board considers the company's current capacity to fulfil its obligations and finance its ongoing operations as good considering the current liquidity of the company, specifically cash and bank balances. The company does not have any borrowings or other financial commitments at this time.

DIRECTORS' REPORT (Continued)

Accounting Records

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company, the employment of appropriately qualified accounting personnel and the maintenance of accounting systems.

In order to comply with the requirements of the act, monthly management accounts are prepared. The accounting records of the company are kept at the registered office and principal place of business at Summer Lea House, Togher Road, Togher, Cork.

Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Directors and the group's auditor, each Director have taken all the steps he/she is obliged to take as a Director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

Statement as to disclosure to our auditors

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

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- The Directors, having made enquiries of fellow Directors and the auditor that they ought to have taken, have each taken all steps that he/she is obliged to take as Director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Disclosure of individual remuneration of senior staff

The disclosure of remuneration for each staff member in the senior management team is not disclosed individually due to the over-riding requirements of the Data Protection Act. Total remuneration for the team is disclosed in note 9.


Companies Act, 2014

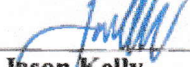
The reporting requirements of Section 325 and Section 329(1) (c) of the Companies Act, 2014, relating to financial statements do not apply to the company, as it is a company limited by guarantee not having a share capital.

Auditors

Pursuant to Section 383 (2) of the Companies Act 2014, the independent auditor, Quintas, Certified Public Accountants and Statutory Auditors have indicated their willingness to continue in office.

This report was approved by the Board of Directors on 19 July 2023 and signed on behalf of the board by:


Thomas Clonan
Chairperson


Jason Kelly
Director

**Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)**

DIRECTORS' RESPONSIBILITY STATEMENT

Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish company law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with applicable Irish accounting standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 102) issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019. Under company law the Directors must not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act, 2014 and enable the financial statements to be audited. 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.

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

On behalf of the board



**Thomas Clonan
Chairperson**



**Jason Kelly
Director**

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE DISABLED COMPANY LIMITED BY GUARANTEE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Dogs for the Disabled Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. In applying that framework, the Directors have elected to comply with the Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable *in the* UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 these financial statements, we have concluded that the directors' 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 Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE
DISABLED COMPANY LIMITED BY GUARANTEE (Continued)**

Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 2014

Based solely on the work undertaken in the course of the audit, we report that:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit,
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited,
- the financial statements are in agreement with the accounting records,
- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement, the Directors 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 Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE DISABLED COMPANY LIMITED BY GUARANTEE (Continued)

In preparing the financial statements, the Directors are responsible for assessing the 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

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

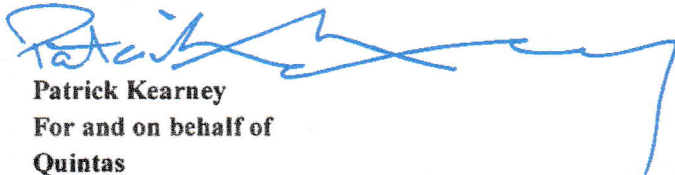
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as going concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as going concerns.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE
DISABLED COMPANY LIMITED BY GUARANTEE (Continued)**

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Patrick Kearney

For and on behalf of

Quintas

Certified Public Accountants and Statutory Audit Firm

Heron House

Blackpool Park Blackpool

Cork

Date:

21 July 2023.

**Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)**


**STATEMENT OF FINANCIAL ACTIVITIES
(including the Income & Expenditure Account)
YEAR ENDED 31 DECEMBER 2022**


	Notes	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Total 2021 €
Income from:					
Donations	4	344,070	-	344,070	127,842
Charitable activities	5	105,558	-	105,558	75,138
Grants	6	89,257	89,402	178,659	173,200
Total income		538,885	89,402	628,287	376,180
Expenditure on:					
Raising funds	7	33,642	-	33,642	32,642
Charitable activities	7	204,327	89,402	293,729	259,515
Management and admin	7	108,078	-	108,078	121,444
Total expenditure		346,047	89,402	435,449	413,601
Net surplus/ (deficit)		192,838	-	192,838	(37,421)
Reconciliation of funds					
Total funds brought forward		666,662	-	666,662	704,083
Total funds carried forward		859,500	-	859,500	666,662

All income and expenditure arises from continuing operations.

There are no recognised gains or losses other than the surplus/(deficit) for the above two financial years.

On behalf of the Board


Thomas Clonan
Chairperson


Jason Kelly
Director


Date: 19 July 2023

**Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)**

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		€	€	€	€
Fixed Assets					
Tangible Assets	11		39,674		25,873
Current Assets					
Debtors	12	955		2,765	
Cash and cash equivalents	13	<u>895,015</u>		<u>696,673</u>	
		895,970		699,438	
Creditors: amounts falling due within one year	14	<u>(44,892)</u>		<u>(32,772)</u>	
Net Current assets			<u>851,078</u>		<u>666,666</u>
Total assets less current liabilities			890,752		692,539
Deferred grants	15		<u>(20,375)</u>		<u>(15,000)</u>
Net Assets			<u>870,377</u>		<u>677,539</u>
The funds of the charity					
Other Reserve			10,877		10,877
Restricted Funds			-		-
Unrestricted Funds			<u>859,500</u>		<u>666,662</u>
			<u>870,377</u>		<u>677,539</u>

The financial statements were approved by the Board of Directors and authorised for issue on 19 July 2023. They were signed on its behalf by:


Thomas Clonan
Chairperson


Jason Kelly
Director

Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 €	2021 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating surplus/(deficit)		192,838	(37,421)
Depreciation		9,099	6,318
Profit on sale of assets		(6,000)	-
Grant Amortisation for the year		(4,625)	(3,375)
Decrease /(Increase) in debtors		1,810	(2,765)
Increase/(decrease) in creditors		12,386	19,513
Net cash inflow /(outflow) from operating activities		<u>205,508</u>	<u>(17,730)</u>
Cash flow statement			
Net cash inflow /(outflow) from operating activities		205,508	(17,730)
Financing activities			
Capital expenditure		(22,900)	(1,309)
Proceeds from sale of assets		6,000	-
Capital Grant		10,000	-
Increase/(decrease) in cash in the year		<u>198,608</u>	<u>(19,039)</u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash in the year		198,608	(19,039)
Net funds at 1 January	18	<u>695,038</u>	<u>714,077</u>
Net funds at 31 December	18	<u><u>893,646</u></u>	<u><u>695,038</u></u>

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

Irish Dogs for the Disabled Company Limited by Guarantee is constituted under Irish company law as a company limited by guarantee and is a registered charity. The Registered Office is Summer Leas House, Togher Road, Togher, Cork.

Irish Dogs for the Disabled Company Limited by Guarantee reports its performance in accordance with the format provided for in the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales. In particular, it reports its performance for the financial year in the format of the SORP'S Statement of Financial Activities (SOFA).

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and promulgated for use in Ireland by the Institute of Certified Public Accountants in Ireland, as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2019) effective 1 January 2019 and the Companies Act 2014.

The financial statements are presented in euro.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. (see note 3)

The following principal accounting policies have been applied:

Recognition of Income

- (i) Grant income from operating activities, in furtherance of the charity's programmes is accounted for on a receivable basis.
- (ii) Public donations and similar income arising from fundraising events and activities are accounted for when received. As with many charitable organisations, independent groups and individuals from time to time organise fundraising activities. However, as amounts collected in this way are outside the control of the company, they are not included in the financial statements until received by the company.
- (iii) Donations in kind such as services rendered to the company are recognised in income with an equal amount being charged against expenditure where valuations can be measured with confidence. Valuations of donations in kind are based on the unit cost to the donor. If such a valuation is not available, reasonable market rates are used.
- (iv) Interest income is recognised in the period in which it is earned.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

Recognition of Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- (i) Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.
 - a. Expenditure is analysed between the activities in furtherance of the charity's objects, cost of generating funds and governance costs between the activities in furtherance of the charity's objects, cost of generating funds and governance costs.
- (ii) The costs of each activity have been separately accumulated and disclosed. Expenditure is recognised in the period to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors.
- (iii) Governance costs are the costs associated with the stewardship arrangements of the company. They comprise costs arising from constitutional and statutory obligations, as well as costs associated with the strategic management of the company's activities. Typical costs would be *internal and external audit, and legal fees.*

Taxation

The company, having charitable status, is not subject to corporation tax.

Restricted and Unrestricted Income

Irish Dogs for the Disabled Company Limited by Guarantee maintains various types of income as follows:

Restricted Income Fund:

The restricted income represents income, which has been received and recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Donations or grants may become repayable in the event that the conditions of the related agreements are not adhered to.

Unrestricted Income:

The unrestricted Income represents amounts which are expendable at the discretion of the company in *furtherance of the objects of the charity. Such funds may be held in order to finance working capital or capital investment.*

Irish Dogs for the Disabled Company Limited by Guarantee holds reserves for the following purposes:

- (i) To allow for uncontrollable fluctuations in income and expenditure and for unbudgeted essential expenditure, without disproportionate disruption to operations.
- (ii) To absorb setbacks and the (adverse) effects of large scale external events.
- (iii) To take advantage of unbudgeted opportunities which cannot effectively be planned in future financial periods.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

Tangible Fixed Asset and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives, using the straight-line method.

The rates applied in calculating depreciation are:

- Motor Vehicles	12.5%
- Furniture and Fittings	12.5%

Impairment of assets

At each reporting date, fixed assets are reviewed to determine whether there is any indication that those assets have suffered impairment in the recoverable amount. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

3. CRITICAL ACCOUNTING JUDGMENTS AND ESTIMATES

In the application of the company's accounting policies, which are described in note 2, the Directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors do not consider that there are any key sources of estimation uncertainty requiring disclosure.

Judgments

Going Concern

The board of directors and management of Irish Dogs for the Disabled Company Limited by Guarantee consider it appropriate to prepare the financial statements on a going concern basis. The board are of the view that the company has taken the necessary steps to manage the risks caused by the cost of living crisis and the Russian invasion of Ukraine.

Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

The company is not government funded and relies solely on the generosity of the public, fundraising events, grants, and the annual sale of our Christmas calendars and cards. To meet our financial and productive goals, the Company is preparing for a national fundraising campaign to fund the development of its services and to facilitate growth.

The company is in a growth phase and continually working on development plans to increase our productivity and to ensure that we fulfil our criteria within our articles of association. The company continues to explore opportunities to obtain commercial funding and enter into strategic partnerships to ensure medium to long-term reliable sources of funding.

The board considers the company's current capacity to fulfil its obligations and finance its ongoing operations as good considering the current liquidity of the company, specifically cash and bank balances. The company does not have any borrowings or other financial commitments at this time.

4. INCOME FROM DONATIONS

	2022	2021
	€	€
<u>Unrestricted</u>		
Donations	344,070	127,842
	<u>344,070</u>	<u>127,842</u>
<u>Restricted</u>		
Donations	-	-
	<u>-</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	€	€
Income from charitable activities	105,558	75,138
Total Income from charitable activities	<u>105,558</u>	<u>75,138</u>
Made up as follows:		
Unrestricted Income	105,558	75,138
Restricted Income	-	-
Total Income from charitable activities	<u>105,558</u>	<u>75,138</u>

Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

6. INCOME FROM GRANTS

	2022	2021
	€	€
Income from grants	174,034	169,825
Grant Amortisation	4,625	3,375
Total Income from grants	178,659	173,200
Made up as follows:		
Unrestricted Income	89,257	123,200
Restricted Income	89,402	50,000
Total Income from grants	178,659	173,200

7. EXPENDITURE

	Raising funds	Charitable activities	Management & admin	Total 2022	2021
	€	€	€	€	€
Maintenance, expenses of dogs and other direct costs	-	51,310	-	51,310	58,381
Food allowance - dogs	-	24,821	-	24,821	17,696
Purchase of dogs for Breeding Regeneration program	-	1,649	-	1,649	1,000
Research projects	-	28,597	-	28,597	50,000
Support costs:					
Staff remuneration & other staff costs	33,562	145,483	59,917	238,962	196,428
Travel, subsistence & day- to-day operating vehicle costs	-	13,583	6,285	19,868	16,270
Premises, IT & communications	-	23,024	11,512	34,536	31,869
Fundraising costs including advertising	-	1,625	-	1,625	1,425
Professional fees, recruitment and other costs	-	-	10,970	10,970	6,046
Subtotal	33,562	290,092	88,684	412,338	379,115
Allocation of support costs to activities:					
Governance	-	-	-	-	-
Finance	-	-	-	-	-
Information Technology	-	-	-	-	-
Human Resources	-	-	-	-	-
Overheads	80	3,637	19,394	23,111	34,486
Total resources expended	33,642	293,729	108,078	435,449	413,601

**Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

Governing costs amounting to €10,970 (2021: €6,046) incurred in the year to 31 December 2022 have been reallocated across other categories of expenditure as required under Charities SORP FRS102.

	2022	2021
	€	€
Legal & professional fees	809	-
Bookkeeping fees	2,000	-
Auditors remuneration	8,161	6,046
	<u>10,970</u>	<u>6,046</u>

8. NET INCOMING RESOURCES

Net incoming resources are stated after charging/(crediting):

	2022	2021
	€	€
Auditors remuneration	8,161	4,546
Depreciation of tangible assets	9,099	6,249
	<u>17,260</u>	<u>10,795</u>

9. ANALYSIS OF STAFF COSTS, DIRECTORS' REMUNERATION AND EXPENSES, AND THE COST OF KEY PERSONNEL

	2022	2021
	€	€
Wages and salaries	211,721	174,592
Social Insurance costs	23,105	19,292
	<u>234,826</u>	<u>193,884</u>

Average number of employees	7	6
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Made up as follows:

	2022	2021
	Full Time	Full Time
Fundraising and Marketing	-	-
Operations		
Dog care & welfare, breeding & puppy walking	4	4
Support services		
Finance and administration	3	2
	<u>7</u>	<u>6</u>

Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

Directors are appointed on a voluntary basis and are not remunerated for their time.

There were no employees whose total employee benefits for the reporting period exceeded €60,000.

10. TAXATION

The Company is exempt from taxation due to its charitable status (Revenue Commissioner's registration number: CHY 17821).

11. TANGIBLE ASSETS

	Fixtures & Fittings	Motor Vehicles	Total
	€	€	€
Cost			
At 1 January 2022	16,758	77,001	93,759
Additions	-	22,900	22,900
Disposals	-	(40,000)	(40,000)
At 31 December 2022	<u>16,758</u>	<u>59,901</u>	<u>76,659</u>
Depreciation			
At 1 January 2022	12,136	55,750	67,886
Charge for the year	1,611	7,488	9,099
Charge eliminated on disposals	-	(40,000)	(40,000)
At 31 December 2022	<u>13,747</u>	<u>23,238</u>	<u>36,985</u>
Carrying Amount at 31 December 2022	<u>3,011</u>	<u>36,664</u>	<u>39,674</u>
Carrying Amount at 31 December 2021	<u>4,622</u>	<u>21,251</u>	<u>25,873</u>

The Directors consider the carrying value of tangible fixed assets as at 31 December 2022 to be appropriate.

Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

12. DEBTORS

	2022	2021
	€	€
VAT Recoverable	-	1,671
Prepayments	955	1,094
	<u>955</u>	<u>2,765</u>

13. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
Cash at Bank and in Hand	895,015	696,673
	<u>895,015</u>	<u>696,673</u>

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	2022	2021
	€	€
Loans & Other Borrowings		
Visa Card	1,369	1,635
Other Creditors		
Trade Creditors	17,436	3,634
Tax Creditors	4,587	4,238
Accruals	8,000	4,765
Deferred Income	13,500	18,500
	<u>44,892</u>	<u>32,772</u>

In 2020 and 2021, the company received funding of €56,710 and €25,661 respectively from Pobal under the Community & Voluntary Stability Fund for Voluntary, Charity and Social Enterprises 2020.

To be eligible for this grant, applicants were required to project a loss of greater than 25% in fundraised and traded income due to the Covid-19 pandemic.

Pobal, in their role as administrators of the grant, perform post-grant reviews of each recipient to determine if the actual financial position was significantly different from what had been projected and to potentially clawback any overpayments.

In 2022, the Company reported to Pobal as required to confirm their financial results after receipt of this grant.

No clawback of the grant received by the company is expected and accordingly no provision has been made for this in the financial statements as at 31 December 2022.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

15. DEFERRED GRANTS

The following grant was utilised for the purpose of purchasing capital items.

	2022	2021
	€	€
Balance as at 1 January	15,000	18,375
Grants received or receivables	10,000	-
Released to Income & Expenditure (Amortised)	<u>(4,625)</u>	<u>(3,375)</u>
Balance as at 31 December	<u>20,375</u>	<u>15,000</u>

Grants totalling €30,000 were received from The Ireland Funds and the Hospital Saturday Fund in 2018 to purchase vehicles for use in the company's operations. A grant of €10,000 was received from the Hospital Saturday Fund in 2022 to purchase one additional vehicle. Both amounts are recognised as deferred grants in the financial statements and are amortised over the useful economic life of the vehicles.

16. COMMITMENTS AND CONTINGENT LIABILITIES

As at 31 December 2022, there are no commitments or contingent liabilities.

17. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the company under section 11 of FRS 102 is as follows:

	2022	2021
	€	€
Financial assets that are Debt Instruments measured at undiscounted cost		
Cash at bank and in hand	895,015	696,673
Other Debtors	-	-
Financial Liabilities measured at undiscounted cost		
Visa Card	1,369	1,635
Trade Creditors	17,436	3,634
Tax Creditors	4,587	4,238
Accruals	8,000	4,765

Irish Dogs for the Disabled Company Limited by Guarantee
(not having share capital and limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED 31 DECEMBER 2022

18. ANALYSIS OF CHANGES IN NET FUNDS

	2022	2021
	€	€
Cash at Bank and in Hand	895,015	696,673
Visa Card	<u>(1,369)</u>	<u>(1,635)</u>
	<u>893,646</u>	<u>695,038</u>

19. COMPANY LIMITED BY GUARANTEE

See paragraph 10 of the constitution.

“Every member of the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he is a member or within one year afterwards for payment of debts or liabilities of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustments of the rights of the contributories among themselves, such amount as may be required not exceeding One Euro.”

20. RELATED PARTY TRANSACTIONS

During the financial year ended 31 December 2022, the company purchased a vehicle from Macroom Motor Services Limited for €22,900. John Lehane is a director of both companies. No amounts were outstanding at year end. The transaction was conducted under normal commercial terms.

During the financial year ended 31 December 2022, the company sold a vehicle to the company’s CEO. The vehicle had a net book value of nil in the financial statements. The company received €6,000 in proceeds from this sale and no amounts were outstanding at year end. The sale was conducted under normal commercial terms. (2021: none).

21. POST BALANCE SHEET EVENTS

There were no significant events affecting the company which have taken place since the end of the financial year.

22. ETHICAL STANDARDS

In common with many other charities our size we use our auditors to assist with the preparation of the financial statements and file annual returns with the Companies Registration Office.

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Directors on 19 July 2023.