The Seeing Dogs Alliance

Report of the Trustees and Financial Statements for the year ended 31 December 2025

The trustees of The Seeing Dogs Alliance present their Report and Financial Statements for the year ended 31 December 2025. The financial statements comply with the Charities Act 2011, the Constitution of the Charity, and 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 2015.

1. Charity reference and administration details

The Seeing Dogs Alliance operates under the abbreviated name of Seeing Dogs. Seeing Dogs is a registered charity (number 1156790). Its principal address is 18 Court Lodge Road, Gillingham, Kent. ME7 2QU.

Trustees

The trustees serving on 3rd October 2026 were as follows:

Liam Flynn - Chair
Neil Ewart
Mark Corrigan – Treasurer
Pamela Megahey – Resigned 3rd October 2026
Kirsten Roberts – Secretary
Melissa Robson – Social Media and Communications
Caroline Stanfield
Gillian Sheppard – Resigned 3rd October 2026
Angus Huntley – Appointed 3rd October 2026

2. Structure, governance and management

Seeing Dogs is a charitable incorporated organisation (CIO), established on 24 April 2014, having been converted from an unincorporated association. It is governed by a constitution for a CIO with voting members other than its charity trustees, which was last amended1 on 14 October 2014.

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not exceeding £5) as may be required for the payment of the debts and liabilities of the CIO, contracted before that person ceases to be a

member, for the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

Trustees are elected by the members at the Annual General Meeting. New trustees may be appointed by the existing elected trustees and are then confirmed at the next Annual General Meeting.

A third of the elected trustees stand down at the Annual General Meeting but are eligible to offer themselves for re-election. If a third does not constitute a whole number, the number nearest to a third stand down. Trustees required to stand down are those who have been in office the longest since their last election. If more than the required number to stand down meet this criterion, and the trustees cannot agree amongst themselves which of them should stand down, lots are drawn.

Trustees of the CIO do not receive any remuneration for their services to the CIO but can claim out-of-pocket expenses. Two trustees claimed expenses in 2025 for travelling to Trustees' Meetings.

Trustee applicants are made aware of their responsibilities as trustees and are told the Charity Commission publications they should read. They are usually interviewed by two existing trustees and are always required to attend a Trustees' Meeting as observers, so that they and the existing trustees can judge their suitability to be trustees before being appointed.

Trustees' responsibilities

The trustees have overall responsibility for the activities of the charity and ensure these are consistent with the charity's constitution. The Treasurer is expected to advise the trustees on financial matters, and to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period.

Management

Management of the charity is the responsibility of the trustees, and this is under constant review and discussed formally by the trustees at Trustees' Meetings, which take place every three months. Additionally, conference calls are held at regular intervals, between formal quarterly meetings.
The Treasurer reports to the board at each Trustee's Meeting on the financial position of the charity at the time of the meeting.

The charity has no permanent employees. At present, four Guide Dog Mobility Instructors work for the charity on a contractual basis, training dogs and partnerships under a separate agreement for each partnership, or group of partnerships, trained. They also assess puppies for their suitability to be trained as Seeing Dogs (the charity's term for guide dogs) and supervise puppy walkers.

3. Objects and activities

The objects for which Seeing Dogs was established are:

The relief of blind and partially sighted persons, in particular but not exclusively by:

(1) Promoting the independent mobility of blind and partially sighted persons by providing them with guide dogs, known as “Seeing Dogs”.
(2) Breeding, purchasing or otherwise lawfully acquiring dogs of a nature and physique appropriate for training as Seeing Dogs.
(3) advancing the mobility and independence of blind and partially sighted persons who seek the services of the CIO by providing them with Seeing Dogs, and providing instruction in relation to the use, care and control of Seeing Dogs.
(4) Providing mobility artefacts (primarily the long cane), and instruction in relation to their usage, if a blind or partially sighted person cannot be provided with a Seeing Dog, due to their physical or mental state;
(5) Facilitating the training of persons selected by the CIO to become Seeing Dog trainers; and
(6) Facilitating the production and circulation of information on Seeing Dogs, blind mobility or any other information in furtherance of the independent mobility of blind and partially sighted persons.

Our purpose is to:

- Deliver the Seeing Dog service and any other services we may provide in future.
- Break down legal and physical barriers and
- Use our expertise to ensure that Seeing Dog owners can get out and about on their own.

Although our objects include providing blind and partially sighted persons with long cane training, we shall be concentrating for the foreseeable future on training blind and partially sighted persons with Seeing Dogs. Until funds permit, we shall be referring anyone who cannot use a Seeing Dog to other organisations which provide long cane training.

We shall also not be training our own Guide Dog Mobility Instructors until we have sufficient funds.

Aims

Our main aim is to raise more funds to enable us to train more partnerships. We are a member of the International Guide Dog Federation (IGDF), and Assistance Dogs UK (ADUK) which enables member charities to purchase dogs and puppies from charities which breed their own dogs and breed an excess of puppies for their own needs, so they sell puppies and adult dogs to other charities which need them. The Chair of Seeing Dogs, Liam Flynn is a current member of the ADUK Board of Trustees.

Public benefit

The trustees of the CIO have paid due regard to the public benefit guidance published by the Charity Commission. Our objects and aims fall within the subsections of the Charities Act 2011 relating to those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No blind or partially sighted person should be prevented from applying for a Seeing Dog due to financial difficulties. Although we expect our clients to maintain their own dogs, if they are unable to afford a vet's bill, we will always try to help.

We trained 4 more Seeing Dog partnerships and placed 6 more puppies with Puppy walkers during 2025.

We received several inquiries from blind people wanting a guide dog, some of which have turned into applications for Seeing Dogs.

Fundraising

Total funds raised in 2025 were £233,656 compared with £291,284, in 2024.

In an attempt to maximise funding from trusts, the charity has continued with its contract with a professional fund raiser and is actively seeking additional sources of funds but has now dispensed with the services of the Public Relations company that was being used but is taking advice in the form of a capacity review.

4. Achievements and performance

We trained 4 more partnerships in 2025 and there were 17 working partnerships at the end of the year. Additionally, we purchased 6 more pups during the year which were placed, either with our puppy walkers or trainers. Satisfaction of our Seeing Dog owners with our service remains extremely high.

5. Finance

Total incoming resources for the year were £233,656, Resources expended on charitable activities were £118,420 and expenditure on training Seeing Dog partnerships remains by far the greatest part of the charity's costs. Spending on administration is kept at a minimal level.

Total retained funds are unrestricted and are represented by cash at bank and that held for investment purposes.

6. Future plans

We trained 4 partnerships during 2025. All the dogs involved, the puppies were placed with puppy walkers in 2024.

We anticipate that this level of activity will continue for the foreseeable future, which the trustees consider to be approximately 12 months, but would increase in line with increased funding. The availability of suitable dogs and puppies remained challenging, making for a bottleneck in the training of partnerships, but this has shown signs of improving in recent months. The Trustees are reviewing how to increase the supply of suitable puppies for the future. This may involve the collaboration with other agreeable service dog providers.

The charity received significant funds from legacies during the year, and this has further stabilised the charity's position, and will provide the platform for expansion. It is with this in mind, that the charity has engaged a consultancy to review and advise on expansion and governance as we grow, and we are hopeful of bringing in 2 more potential trainers. The team has been further strengthened by the inclusion of a Puppy Walking supervisor to strengthen the team.

The charity also received a significant donation after the balance sheet date of some £500,000 from the George W Walsh Seeing Eye Foundation. This was a voluntary and unrestricted donation and further strengthens the charity's financial position. The trustees are actively seeking to expand our supply of puppies and trainers, in order to utilise these funds, as these remains the major bottlenecks.
We are in constant negotiations regarding puppy supply and are optimistic for the future.

The charity seeks to maintain its available reserves, to continue operating at least at the current level of activity, and this is under constant review.

7. Thanks

As always, our thanks go to our instructors, John Grave, Wendy Biss-Cooper and Susan Scott, and also to our puppy walkers, Chris and Margaret Atkins, Jane and Tony Anderson and John Ferguson.
Without these individuals we would not be able to manage.

This report was approved by the trustees on 3rd October 2026, and signed on their behalf by: -

Chair, Liam Flynn

Date: 3rd October 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SEEING DOGS ALLIANCE (Charity No 1156790) ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Set out on Pages 7 to 11

The charity's trustees consider that an audit is not required for this year (under section 145 (1) of the Charities Act 2011 (the Act)) and that independent examination is needed.
It is my responsibility to

- examine the accounts (under section 145 of the Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
   - proper accounting records are kept (in accordance with section 130 of the Act); and
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Branson

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Date: 3rd October 2026

THE SEEING DOGS ALLIANCE

Statement of Financial Activities
Year Ended 31 December 2025

	Note	2025 £	2024 £
Income			
Subscriptions and donations		45,479	34,932
Activities for generating funds		40,352	70,889
Legacies		140,678	180,931
Investment Income (Bank Interest)		7147	4,532
Total incoming resources		233,656	291,284
Expenditure			
Costs of generating funds	2	10,747	33,606
Costs of Charitable activities	3	107,673	83,929
Total expenditure		118,420	117,535
Net income/(expenditure) and net movement in funds for the year		115,236	173,749
Total Funds brought forward		331,399	157,650
Total Funds Carried Forward		446,635	331,399

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

Balance Sheet – 31 December 2025

	2025 £	2024 £
Current Assets		
Other debtors	21,678	1,000
Cash held as an Investment	426,898	324,733
Cash at bank	10,340	17,977
	458,916	157,650
Creditors: amounts falling due within one year	12,281	12,311
Net current assets	446,635	331,399
Total assets less current liabilities	446,635	331,399
Unrestricted funds		
Total Funds brought forward	331,399	157,650
Surplus (deficit) for period	115,236	173,748
Total Charity Funds	445,635	331,399

THE SEEING DOGS ALLIANCE

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition polices

Items of income are recognised and included in the accounts when all of the following criteria are met:

● The charity has entitlement to the funds;

● any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;

● there is sufficient certainty that receipt of the income is considered probable; and

● the amount can be measured reliably

For legacies, entitlement is taken as the earlier of:

● the date on which the charity is aware that probate has been granted;

● the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made

● when a distribution is received from the estate**.**

1.3 Interest Receivable

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

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purpose.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Going Concern

The trustees consider that the charity is a going concern as it has sufficient funds to continue its activities for the foreseeable future, and at least for a period of not less than 12 months.

2. Costs of Generating Funds

	2025 £	2024 £
Fundraising and Administration	9,748	16,845
Advertising and PR	989	16,600
Website	10	161
	10,747	33,606

3. Costs of Charitable Activities

	2025 £	2024 £
Dog training and equipment	99,171	73,844
Vets' Fees	1,669	4,893
Insurance	5,871	4540
Printing, postage and stationery	527	277
Membership Fees	435	425
	107,673	83,929

4. Trustees and Related Party Transactions

During the year, the charity provided trained guide dogs to 3 trustees (Caroline Stanfield, Kirsten Roberts and Melissa Robson), who are visually impaired and qualified for the service under the charity's standard beneficiary selection criteria. The provision of these services is permitted under the charity's governing document.
The average cost to the charity for the training and pairing each dog is approximately £14000.
The trustees received these services on the exact same terms as all other standard beneficiaries. These trustees were excluded from all board discussions and voting concerning the allocation and approval of these dogs. There were no outstanding balances or ongoing financial commitments due to or from these trustees as at 31st December 2025.

No other remuneration or benefits were received by the trustees during the year.

5. Employees

Seeing Dogs had no employees during the year.

6. Taxation

Seeing Dogs is a registered charity and therefore exempt from taxation under s 205 of the ICTA 1988.

7. Post Balance Sheet Event

Subsequent to the balance sheet date, the charity received a significant, one-off voluntary donation, from George W Walsh Seeing Eye Dogs Foundation, of £500,000, on 7th April 2026. This donation is unrestricted and will be utilized at the trustee's discretion to support the core charitable activities and secure the long-term financial sustainability of the charity.

This is a non-adjusting post balance sheet event as the decision to award the donation had not been taken by the balance sheet date: - therefore no adjustments have been made to the financial figures reported within these statements. The financial effect is an increase in cash reserves by £500,000 in the subsequent

financial year. In the short term the trustees have placed the additional funds in a deposit account platform, which improves the returns made and also mitigates financial risk by maximising the funds covered by the Financial Services Compensation scheme.

The Financial Statements have been approved by the trustees and signed on their behalf by:

Mark Corrigan
Treasurer

Date: 3rd October 2026