Medical Detection Dogs

Report of the Trustees and Financial Statements

2026



MEDICAL DETECTION DOGS

Report of the Trustees and Financial Statements 2026

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Report of the Trustees for the year ended 31st March 2026

Message from the Chief Executive and Chief Scientific Officer, Dr Claire Guest OBE

I believe this is one of the most pivotal periods in Medical Detection Dogs' history. The spotlight has continued to shine on our work, but what matters most is the progress that sits behind that attention: progress in our science, in our assistance dog services, and in our ability to turn years of dedication into real-world change. Even in a climate where charities continue to face rising costs and significant fundraising pressures, I remain excited by what lies ahead.

Our Medical Alert Assistance Dogs continue to transform lives in remarkable ways. The impact these partnerships have on the individuals they support, and on their families, never stops astounding me. As we begin to implement our ambitious plans to increase the number of partnerships over the coming years, we are doing so through a balanced model of charity-owned and applicant-owned dogs, allowing us to extend our reach while maintaining the high standards for which we are known.

A major challenge to that expansion remains the shortage of volunteer socialisers who take puppies into their homes and prepare them for life as assistance dogs. It is a role that asks a great deal of people, but its impact is enormous. We know that if we are to meet the growing demand for our dogs across the UK, we must continue to strengthen and grow this vital volunteer base. With this strategic challenge in mind, one that impacts our ability to expand the number of partnerships, despite a growing waiting list, we performed a full review of our operational delivery plan. This has resulted in the proposal and adoption of a regionally based delivery model, which will see the expansion of current placed resources that will enable each region to provide 'end to end' socialising and partnership training and will enable us to benefit from volunteer availability across the country rather than restricting it to within an hour of our centre.

We were also delighted to relaunch our breeding programme and to welcome a new litter of puppies during the year. These puppies represent an important investment in the future of our assistance dogs and will assist in our ability to deliver an efficient delivery model.

Alongside this, our Bio Detection Research continues to move closer to the point where years of world-leading canine work can inform practical technologies and new approaches to diagnosis. We are particularly encouraged by the progress being made towards an electronic device informed by our dogs' extraordinary abilities, especially in prostate cancer detection. This has long been part of my vision for the charity, and it is immensely rewarding to see that vision moving ever closer to reality.

At the same time, the dogs themselves are not going anywhere. They remain one sniff ahead of technology and continue to open doors to new possibilities. During the year, we have advanced our community-based UTI detection work and continued to explore other areas where canine olfaction could lead to life-saving breakthroughs. We have also been pleased to see important scientific outputs published, including our Parkinson's work, helping to build wider understanding of what dogs can teach us about disease.

We have also seen the benefit of increased public and media interest in our work, bringing new supporters to the charity and helping more people understand the extraordinary capabilities of our dogs. That support matters enormously. We know this remains a difficult environment for fundraising, but through careful planning and by ensuring every pound is spent wisely, we are positioning the charity as strongly as possible for the future.

We were also honoured during the year to spend time with our Patron, Her Majesty The Queen, on two occasions. In February, we were pleased to introduce her to Freddie, the dog she named, alongside our incoming and outgoing Chairs. Then in May, we had the opportunity to showcase the E-Nose with our collaborators at RealNose.ai. We are extremely grateful for Her Majesty's time, interest and continued contribution to the charity.

During the year we also said goodbye to our Chair of Trustees, Clive Everest, whose support, guidance and counsel over more than five years have been greatly valued. Clive has played an important role in helping

to steer the charity through both challenges and successes, and I would like to thank him sincerely for all he has given to Medical Detection Dogs. At the same time, we were delighted to welcome Robert Wilson as our new Chair and look forward to working with him as we enter this important next phase for the charity.

As we look ahead, our new five-year strategy gives us a clear and ambitious framework for the next stage of our journey: to at least double the number of MAAD placements, convert theoretical research into real-world change, increase income to support that growth, and strengthen the back-office functions that enable our canine work to thrive. These are ambitious aims, but I believe deeply in what this charity can achieve.

Thank you, as always, for your continued support – whether through donations, volunteering, partnerships or simply helping to share our story. With extraordinary dogs, committed staff and volunteers, and supporters like you behind us, I believe the future for Medical Detection Dogs is incredibly exciting.



Dr Claire Guest OBE

Chief Executive and Chief Scientific Officer

Report of the Trustees for the year ended 31st March 2026

OBJECTIVES AND ACTIVITIES

The Charity's objectives, as set out in its governing document, are:

i) To conduct research into the detection, recognition and diagnosis of diseases and medical conditions by the use of dogs and other animals trained in the recognition of relevant stimuli, and the publication of such research for the public benefit; and

ii) The relief of sickness and the protection of health for the public benefit, by the detection, recognition and diagnosis of diseases and medical conditions, by the use of dogs trained in the recognition of relevant stimuli.

Our mission is to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

We seek to do this in two main ways which we believe provide a benefit to the public,

i) by conducting research into the early diagnosis of cancer, neurological, bacterial and other human diseases, and

ii) by training life-saving medical alert assistance dogs which help their human partners avoid the often-catastrophic effects of their conditions, saving and improving their lives on a daily basis.

During the year under review, we continued to focus on our ongoing research into the ability and feasibility of dogs to be used in a 'passive' screening model i.e., dogs screening several people at a time. We have continued to progress our project to train dogs to work in community settings, where we aim initially to research the detection of urinary tract infections (UTI's) caused by the bacteria E-coli. Our trained medical alert assistance dogs are continuing to have significant success in supporting individuals who suffer from a range of conditions, particularly Postural Orthostatic Tachycardia Syndrome (PoTS).

Background to our work

Throughout history, humans and dogs have shared a close bond, with dogs fulfilling diverse roles including hunting, herding, and guarding. In recent times, their roles have expanded to include medical support and disease detection. As their use in medicine grows, it is crucial to objectively evaluate their value, optimize their capabilities, and leverage their abilities to deepen our understanding of various diseases.

The aim of the Charity is to train specialist dogs to detect the odour of human diseases. Dogs, renowned for their sense of smell, have been recognized by doctors for centuries as potentially capable of detecting diseases' distinct odours. Cancer Detection Dogs, trained to identify volatile substances released by cancer cells, offer hope for an early screening system to enhance patient care through collaborative research efforts. Our work has since evolved into working on other conditions such as Parkinson's disease, Malaria and Covid-19.

The Charity operates its own premises and employs its own staff. Medical Detection Dogs (MDD) also collaborates with professionals in various healthcare and scientific fields, such as cancer specialists, medical statisticians and general practitioners, who provide voluntary advice and services. The Charity utilizes its funds to train dogs, pioneering medical assistance and disease detection.

The Medical Alert Assistance Dogs (MAAD) division of the Charity utilises olfactory alerting ability for day-to-day support for individuals living with chronic conditions. Historically, most partnerships involved alert dogs living with individuals suffering from aggressive Type 1 Diabetes. With technological advancements in diabetes detection, recent partnerships have expanded to include other chronic conditions such as Addison's disease and PoTS.

Our Bio Detection Research focuses on harnessing dogs' remarkable ability to detect human diseases through scent, aiming to revolutionise early diagnosis methods. Through rigorous training and testing, we've demonstrated dogs' potential to detect diseases like cancer and bacterial infections by recognising specific volatile compounds. In a pioneering study initiated over 15 years ago, researchers conducted a double-blind trial using bladder cancer as a model. After extensive training and testing, the results, published in the British Medical Journal in 2004, marked a significant milestone in utilizing olfactory detection for cancer diagnosis for the charity. This research holds promise for developing faster and more cost-effective disease detection methods, ultimately saving lives.



Report of the Trustees for the year ended 31st March 2026

MEDICAL ALERT ASSISTANCE DOGS

An Explanation Of Our Medical Alert Assistance Work

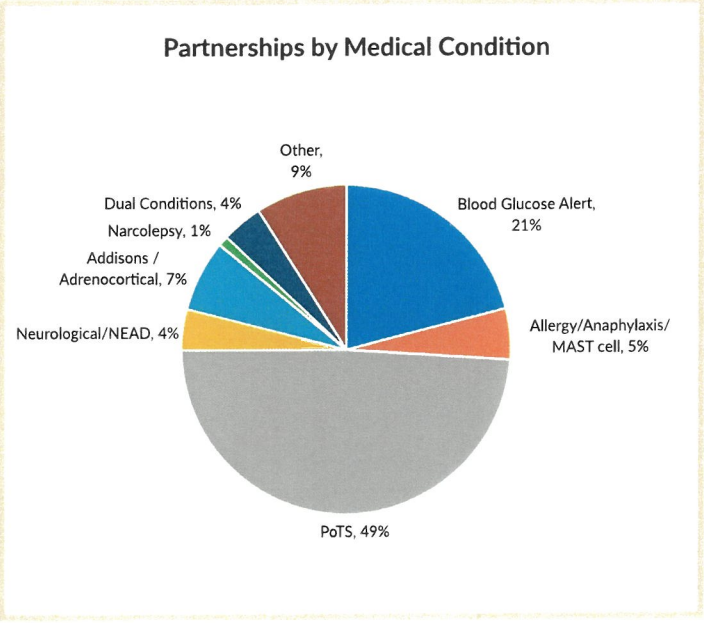
Our assistance dogs help individuals living with complex and life-threatening health conditions to lead more independent lives with reduced reliance on medical interventions and hospitalizations. We initially trained dogs to detect changes in blood glucose levels in individuals with aggressive diabetes or poor awareness of dangerously low blood sugar (hypoglycemia). These dogs are highly sensitive to glucose levels, alerting the client when levels deviate from the normal range and can detect changes within one or two millimoles of blood sugar. Typically, the dogs are trained to alert to blood sugar levels below 4.5 but above 3 (millimoles per liter) and to high blood sugars at the level chosen by the client (usually above 10 to 12 millimoles per liter).

Historically, clients with diabetes comprised the majority of our assistance dog partnerships. However, due to advancements in technology for blood sugar monitoring, the future of close diabetes management lies in emergent technology. Most individuals can now use self-scan libre devices and continuous glucose monitoring to manage their blood sugars without the need for a dog. Therefore, medical alert detection dogs are no longer required by as many individuals.

Our previous work in expanding the range of conditions that we train dogs to assist with, including Addison's disease, Postural Orthostatic Tachycardia Syndrome (PoTS), Mast Cell Activation Syndrome, narcolepsy, pain seizures, and idiopathic pancreatitis, has provided us with clear direction and scope to focus our attention on individuals for whom we believe our dogs can have the greatest impact.

Currently, we are placing the majority of our dogs with clients who have severe PoTS and associated conditions. PoTS is a condition for which there is currently no available warning system for an impending collapse, resulting in frequent and debilitating injuries such as dislocated shoulders, hips, and knees, particularly for clients with associated Ehlers Danlos Syndrome, which weakens their joints.

Financial Year	Number of MAAD Placements
2017/18	24
2018/19	13
2019/20	14
2020/21	6
2021/22	12
2022/23	13
2023/24	20
2024/25	21
2025/26	19
2026/27 (forecasted)	26



ACHIEVEMENTS AND PERFORMANCE

Medical Alert Assistance Dogs

We currently support 97 partnerships, including those in training pending accreditation, and those that are fully accredited.

MDD has also trained dogs to alert to minute airborne levels of nut allergens, which can trigger life-threatening anaphylactic episodes in nut-allergic clients.

Our goal is to assist more individuals affected by conditions for which our dogs can provide life changing assistance. The condition for which we have placed the most dogs this year is PoTS, and we expect it to remain in high demand for 2026/27 and beyond.

Our research has shown that before receiving a medical alert assistance dog, PoTS clients experienced significant injuries during episodes

once every six times on average. However, after the placement of a medical alert assistance dog, who can provide a few minutes' warning to allow the client to sit or lie down before collapsing and losing consciousness, they experienced significant injuries once every 151 episodes. This represents an 87% reduction in significant injuries, not only benefiting the individuals and their families but also reducing costs to the NHS.

The People's Postcode Lottery has continued to generously support our work, helping us demonstrate robustly that our dogs are not only beneficial to patients but also provide significant advantages for healthcare funding systems and the workforce. Healthcare consultancy firm, Mtech Access, conducted an independent economic analysis of the benefits of Medical Alert Assistance Dogs (MAADs).

We aimed to examine the impact of our MAADs on supporting individuals with PoTS to gain further insight into the anecdotal and subjective measurements we had collected. When applying for an assistance dog, clients are asked to keep a diary of episodes over a four-week period, enabling us to assess the impact of their condition on their daily life. Once partnered with a MAAD, we routinely request data over a four-week period annually to ensure that the partnership is still effective and meeting the required Assistance Dog International standards for performance and welfare. Thus, we have conducted a longitudinal within-subject comparison, continuously measuring individuals over prolonged periods of time, of pre- and post-dog data, utilizing the partnership's latest record of episodes. We examined the total number of syncope episodes (where individuals faint or pass out) and the number of injury-related episodes.

For this review, we compared data from five clients pre- and post-partnership with their assistance dogs. All subjects were female with a mean age of 31.6 years and had been partnered with their MAADs for 2.2 years (mean - range 1 to 4 years). The total number of syncope episodes over a four-week period before receiving a MAAD was 149 episodes, resulting in 24 reported injuries, equating to one injury every 6 syncope episodes. Following the placement of a MAAD, the total number of reported episodes across a four-week period in five patients was 452, resulting in only 3 episodes with injury, equating to one injury in every 151 syncope episodes. This represents an 87% reduction in the frequency of injury-related episodes when compared with the expected occurrence of injury projected for this number of syncope events.

A significant benefit from the deployment of our MAAD dogs is of course to the quality of life of our clients, and that of their families and friends. There is however a tangible financial benefit to the NHS from our work. Using this data and other published material, a health economics analysis performed by Mtech Access indicated that, with the reduction in injuries, ambulance callouts, and other associated healthcare use, placement of a MAAD can save the NHS £33,213 over the working lifetime of a dog (approximately 9 years). If quality of life measures are included, an estimated increase of 0.92 QALYs (Quality-Adjusted Life Years) per person will result in a net monetary benefit of £51,984.

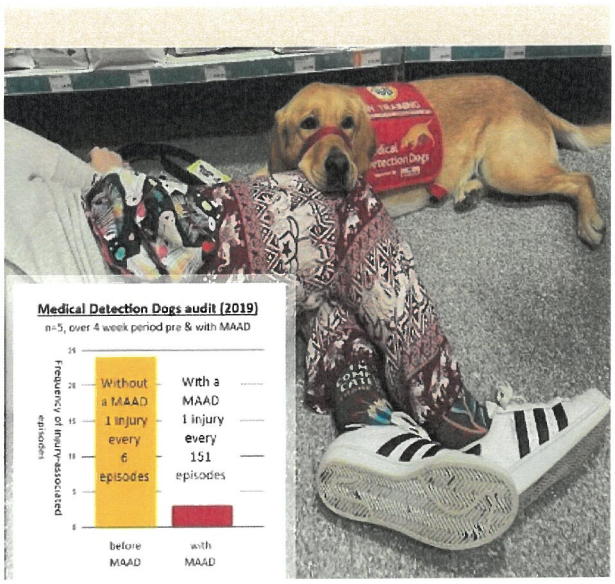
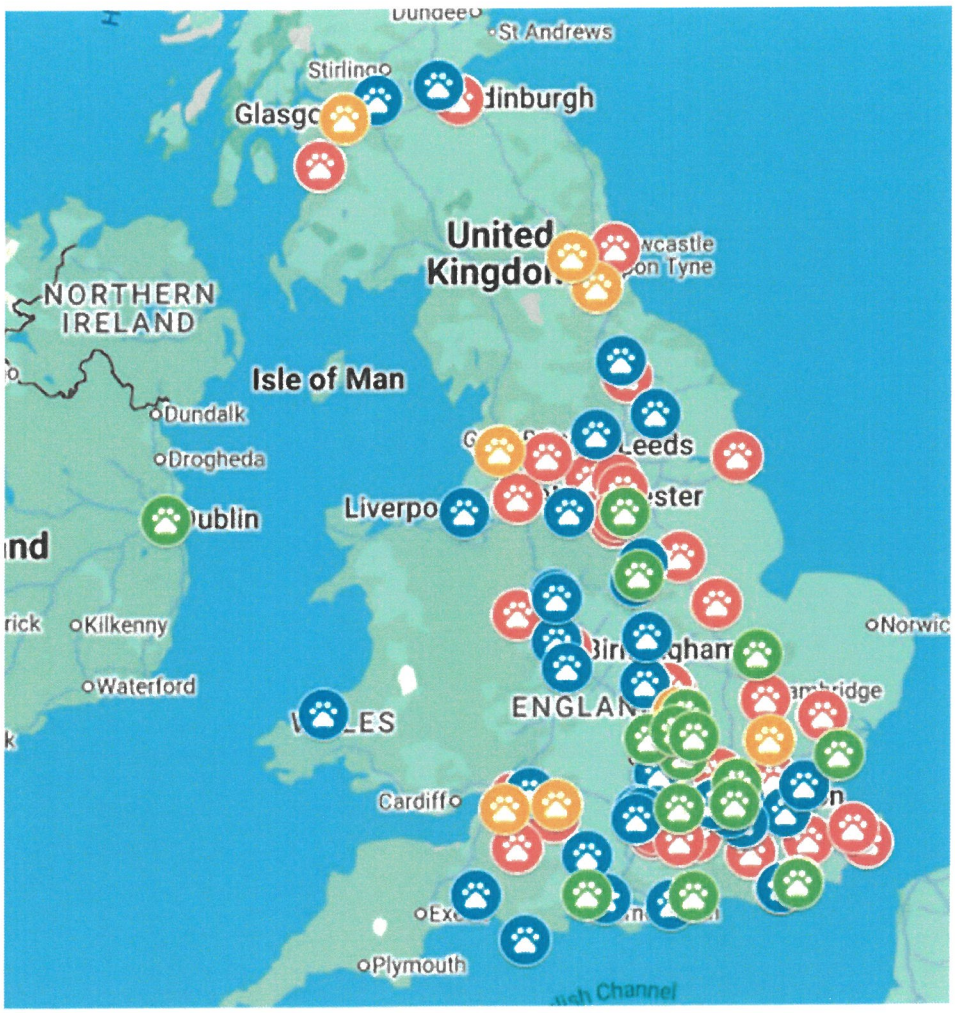


Fig.1 – injury related episodes

MAAD Accreditation

We are pleased to have maintained our accreditation from Assistance Dogs International, reaffirming our commitment to excellence in assistance dog training and services. Undergoing a comprehensive inspection every five years, our organisation undergoes thorough assessment by highly skilled professionals who evaluate all aspects of our work, from dog welfare standards to documentation. Our most recent inspection in 2022/23 concluded with a positive assessment, affirming our adherence to professional standards and our dedication to providing high-quality assistance dog services.

Our MAAD Applicants



- MDD dog applicant – full application received and progressing
- MDD dog applicant – not yet received full application (early-stage application)
- Applicant Owned Dog applicant – full application received and progressing
- Applicant Owned Dog applicant – not yet received full application (early-stage application)

Report of the Trustees for the year ended 31st March 2026

Bio Detection Research

Over recent years, we have taken strategic decisions to focus our Bio Detection Research on projects with the greatest potential to translate world-leading canine work into practical technologies and real-world change. This has included pausing or closing some areas of work so that our resources can be directed towards studies and collaborations where we believe there is the clearest opportunity to deliver public benefit. Our Parkinson's disease work with the University of Manchester and Oxford University Hospitals has continued to progress, with important scientific outputs now published and further work investigating the possibility of a prodromal odour nearing completion.

We are particularly encouraged by the progress being made towards an electronic nose, developed with partner organisations and informed by our dogs' extraordinary ability to detect disease through scent. This work combines canine detection, machine learning and advances in artificial intelligence to help identify the data patterns associated with positive indications to particular odours, with a particular focus on prostate cancer detection. This has long been part of the Charity's vision: that our dogs would not only detect disease themselves, but also help inform practical technologies and new approaches to diagnosis.

During the year, we continued to develop our collaboration with RealNose.ai and Dr Andreas Mershin, whose pioneering E-Nose technology is designed to detect prostate cancer and is modelled on the scent-detection abilities of dogs. In November 2025, we welcomed Dr Mershin and his team to our Centre to conduct testing using urine samples from our prostate cancer research, which had previously been screened by our dogs. The early results were promising and represent an important step towards translating what our dogs can detect into scalable diagnostic technology. After the year end, in May 2026, we were proud to showcase this collaboration to our Patron, Her Majesty The Queen, demonstrating how the Charity's canine research continues to inform innovation in early disease detection.



Report of the Trustees for the year ended 31st March 2026

At the same time, the dogs themselves remain central to our research. They continue to be one sniff ahead of technology and to open doors to new possibilities in disease detection. Our colorectal cancer study, in partnership with Hull and East Yorkshire Hospitals NHS Trust, has restarted after being paused while additional funding was sought. Colorectal cancer is the fourth most common cancer in the UK, and current screening approaches are invasive and not taken up by all those offered them. This study is investigating whether dogs can accurately detect colorectal cancer from urine samples, supporting the possibility of a non-invasive method that could increase screening uptake and improve health outcomes. We are also continuing to develop our Canine Sensory Interfaces work with the Open University, using interactive testing technology to deepen our understanding of canine decision-making and the accuracy with which our dogs detect the odours they are trained to identify.

Looking ahead, we believe our E-nose collaboration work will be a key part of the future of Bio Detection Research and central to our ambition to convert theoretical research into real-world change. While our dogs remain at the heart of our work and continue to lead the way in identifying the odour signatures of disease, technologies such as the E-Nose offer the potential to scale that knowledge far beyond what could be achieved through canine screening alone. If successful, this approach could support the development of faster, non-invasive and more accessible tools for early diagnosis, helping more people benefit from earlier intervention and better health outcomes. By combining the extraordinary capabilities of our dogs with emerging diagnostic technologies, we believe Medical Detection Dogs can play an important role in shaping future approaches to disease detection and delivering wider public benefit.

We also plan to continue to investigate the use of dogs in community settings through our Community Medical Detection Dogs work. This approach uses passive search techniques to provide a fast, accurate and non-invasive indication of individuals who may require further diagnostic testing. Building on the methodology developed during our Covid-19 work, our current focus is the detection of UTIs caused by E. coli and other common bacteria, particularly in settings such as care homes where early identification could help reduce hospital admissions and prevent further harm to vulnerable people.

UTIs are most common among older people and residents of long-term care facilities, and delays in diagnosis can lead to serious complications including kidney infection, sepsis or hospital admission. Current laboratory testing can take up to 48 hours, so a faster screening method could provide significant public benefit. Our project trains dogs to detect the odour of UTIs and to apply this in community settings, enabling one dog team to screen many people in a short period of time.

The final year of a multi-year grant from the Pets Foundation (£38,700; £116,100 total) concluded a successful pilot exploring the use of medical detection dogs to identify urinary tract infections (UTIs) within a long-term care setting. The study engaged 61 residents and delivered over 1,100 detection searches, demonstrating that trained dogs can operate effectively in complex, real-world environments. While further clinical validation is planned, the pilot provided strong evidence that the approach is most effective as a triage tool—supporting early identification, prompting preventative interventions, and potentially reducing reliance on antibiotics. In addition to its clinical potential, the programme delivered meaningful social impact, with residents experiencing improved wellbeing, reduced isolation and greater engagement. The pilot also generated critical operational learning, informing enhancements to training, environmental resilience, and service design. Feedback from care staff, volunteers and residents was highly positive, with strong support for continuation and expansion, and the project has established a clear foundation for future clinical trials and wider service development.



Report of the Trustees for the year ended 31st March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

The reference and administrative details of the Charity can be found on page 46 of the report and accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company was incorporated on 15th October 2007 and commenced charitable activities immediately. It obtained registration with the Charity Commission on 17 June 2008.

Governing Document

The Charity is controlled by its governing document, the amended Memorandum and Articles of Association dated 11 October 2013. It is a company limited by guarantee as defined by the Companies Act 2006.

Related Parties

The Charity has two wholly owned subsidiaries:

MDD Enterprises Limited
08709010 (England and Wales) incorporated 27 September 2013
(Dormant during the years ended 31/03/2024 and 31/03/2023)

Canine Diagnostic Innovations Limited
12646135 (England and Wales) incorporated 4th June 2020
(Dormant for the year ended 31/03/2022, but active in the years following)

The Charity has commissioned its Bio Detection Disease Research services via Canine Diagnostic Innovations Limited ("CDI Ltd") since the year ended 31/03/2024. No liabilities external to the group exist in CDI Ltd, and the entity is not ever expected to be loss making.

The Charity also has significant control (75%) in:

Millfield Greenway Business Park Management Limited

06312801 (England and Wales) incorporated 13 July 2007

The Charity owns and manages certain common areas of the Millfield Greenway Business Park site, including the maintenance of the onsite septic tank. The company does not operate its own banking accounts and expenditure on its behalf is handled by Medical Detection Dogs, with the proportion of net costs not attributable to the Charity recharged to the minority shareholder. Any potential liabilities of Millfield Greenway Business Park Management Ltd are covered by appropriate insurance.

The accounts report on the Charitable group containing wholly owned subsidiaries only and therefore do not consolidate Millfield Greenway Business Park Management Limited on the basis of immateriality.

Structure and Management

The Charity has two departments which directly deliver its objects, they are:

1) Medical Alert Assistance Dogs and 2) Bio Detection Disease Research.

Details of the work done by these two parts of the charity are given in the objectives and activities section. The other three areas of charitable activity; dog training, education & awareness raising, and volunteer liaison, are all carried out in support of, and to enable the delivery of the activities of, those two arms.

All policy and strategic decisions are taken by the Trustees and day-to-day management decisions are taken by the Chief Executive, supported by the Senior Leadership Team. Sometimes ad hoc panels of Trustees are appointed to take specific decisions.

Governance

As part of our strategic approach, the Trustees consistently aim to enhance and refine the governance of the Charity in response to the challenges arising from growth and organisational maturity. The

establishment and development of our Senior Leadership management group has been important in achieving this goal during the year, empowering them to take on greater responsibility in support of the Chief Executive.

Remuneration Policy for Senior Staff

Remuneration for the Chief Executive and senior staff is reviewed by the Trustees. The review takes into account any general pay increase to staff, benchmarking of similar roles in similar charity organisations and pre-agreed performance criteria. Trustees do not receive any remuneration and give their time freely.

Risk Management

The Charity's Trustees are responsible for identifying and assessing risks and opportunities for the organisation and deciding how best to deal with them. This includes assessing whether they are manageable and worth taking, or where exposure is too great to justify commencing or continuing the activity.

They are supported in this by the Senior Leadership Team, principally the Chief Executive, who manage these risks on a day-to-day basis. The Charity operates a risk register, prepared in line with Charity Commission guidance, which it considers, reviews and updates at least annually at the Board.

The Board supplements the formal quarterly Board meetings with further Interim Board meetings per year as required. Interim Board meetings are held via video conference, and generally include a deep dive discussion on a single topic.

Principal risks and uncertainties

The following are the principal risks and uncertainties that were considered to be present at the end of 2025/26 and at the time of this Trustees' Report, along with the key actions we plan to take or are taking to address these:

Risk	Explanation and Actions being taken
Insufficient volunteers to support dog training and delivery	The charity remains reliant on volunteers acting as dog socialisers and fosterers to support the training and placement of dogs. A continuing shortage of volunteers poses a significant operational risk, as it directly affects the charity's ability to maintain its "no kennel" model and deliver the number of trained dogs needed to meet placement targets. The charity has strengthened volunteer recruitment and support through dedicated resource within the volunteering team. It is also expanding alternative delivery approaches, including the applicant-owned dog route, an outsourced training model in our regions, and a family socialiser scheme. Continued focus is being placed on recruitment activity and building stronger regional capacity.

Risk	Explanation and Actions being taken
Dog training pass rates below target	If dog training pass rates remain below the target level, the charity faces reduced efficiency and increased cost per successful placement. Lower pass rates also reduce the number of dogs available for placement and increase the amount of time and resource invested in dogs that do not progress successfully through the training pathway. The charity is strengthening assessment and training processes, including the use of validated assessment methods and earlier-stage reviews to identify unsuitable dogs sooner. It is also working to improve volunteer capability in socialising roles and increasing its focus on breeding more dogs in-house to reduce health and temperament issues that can affect outcomes.
Organisational knowledge and capacity	The charity remains exposed to risks associated with reliance on a small number of key individuals, together with the need to maintain strong leadership, governance continuity and workforce stability. Changes in leadership or challenges in recruiting and retaining experienced people could affect strategic oversight, decision-making and the organisation's ability to sustain delivery and growth. The charity continues to strengthen management capacity and business continuity arrangements, while broadening delegation of responsibilities across the senior team. Focus is also being placed on retaining and developing key staff, improving succession planning, and supporting governance continuity through trustee recruitment and induction.

Related Party Transactions

With regard to related party transactions, a register of Trustees' interests is kept. Trustee meetings include a standing item for declaration of any interests which those attending may have in connection with a particular item to be discussed. In such cases where a potential conflict of interests arises for a particular member present, they will retire from the meeting whilst that discussion takes place. Similar arrangements exist for managing transactions with related parties of senior executives, whereby potential related parties are identified through annual declarations and the relevant executive takes no part in Charity decisions for those parties over recruitment, remuneration or performance.

Recruitment and Appointment of New Trustees

New Trustees may be appointed by the Charity at a general meeting or by the Board of Trustees. The Trustees regularly review the balance of skills, competencies and experience which are needed on the Board to ensure that the Charity continues to meet its aims and fulfil its charitable objects. The Board regularly reviews the range of skills and experience of the trustees and identifies any gaps to meet future needs.

During the year, our Chair and longstanding Trustee, Clive Everest, made the decision to step down from his role. Clive has been instrumental in guiding the Charity through a particularly challenging period, and his contributions

have left a lasting and positive impact on our organisation. He graciously remained in post to ensure a smooth transition to his successor.

Robert Wilson was appointed as Chair in August 2025, following a thorough and rigorous recruitment process. Following this, Andrew Whelan was appointed as a Trustee in December 2025, and Fiona Tsang-Wright was appointed after the year end in June 2026. We are pleased to welcome them to the Board and look forward to the experience, insight and support they will bring as we continue to deliver our mission to save and enhance lives using our specially trained dogs' extraordinary sense of smell.

The policies and procedures for the induction and training of a new trustee are that, before appointment, the person is invited to meet with Trustees and senior staff and given an opportunity to become fully familiar with the Charity's work, staff etc. The potential trustee discusses the factors involved in becoming a trustee and is supplied with any documents requested. At the end of that process (if they confirm a willingness to serve) a decision concerning their appointment is made. The Declaration of Eligibility and other supporting documents are then completed before the appointment takes effect. The Charity ensures that the new Trustee has access to a copy of the Memorandum and Articles of Association and previous Reports and Accounts and that they must read Charity Commission guidance regarding the duties of trustees.

Fundraising

We are members of the Fundraising Regulator and take our responsibilities towards our donors very seriously. The Charity seeks to apply best practice to protect the personal data of its donors, never sells or swaps data and ensures that communication preferences can be changed at any time. The Charity manages its own activities in respect to raising funds and does not employ the services of external professional fundraisers. The Charity is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year the Charity received no formal complaints about its activities for raising funds.

Volunteers

The Charity is supported by a large number of volunteers, who undertake a range of activities including fundraising, public engagement, socialising training and administrative tasks. We could not operate without their kind and generous assistance in many aspects of our work.

At the end of the year, the charity had 620 active volunteers (2025: 655).

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and believe that the highlights of the past year detailed throughout this document demonstrate that the Charity's activities provide benefit to the public. It remains the case that in the most direct way the people who benefit are those who have been partnered with life-saving medical alert assistance dogs. We also consider that there is a significant wider public benefit from the impact our dogs have by enabling many of our clients to return to work or study, reducing the burden of constant worry on family members and improving the mental health of all concerned.

We also continue to believe that there is significant public benefit from the greater understanding of canine olfaction which has resulted from our research, and that the potential of early diagnosis of many fatal and nonfatal diseases has the potential to revolutionise disease detection globally.

Report of the Trustees for the year ended 31st March 2026

FINANCIAL REVIEW

The Group's charitable activities rely on grants from trusts and foundations, corporate donations, and donations from individual members of the public. Both general and donor-restricted funds are utilised for the Group's objectives namely detection, recognition and diagnosis of disease and medical conditions; and the training and placing of medical assistance alert dogs with clients who suffer from life-limiting or life-threatening medical conditions.

The Group's total income of £2,397,726 (2025: £2,064,349) includes legacies of £496,836 (2025: £322,872). The net deficit for the year amounted to £102,169 (2025: £506,332) after expenditure of £2,540,657 (2025: £2,599,524).

At the end of the year, the Group's net current assets amounted to £1,775,421 (2025: £1,848,296) of which £1,768,168 was held in cash and bank deposits (2025: £1,781,511). The Group budgeted for a deficit in 2025/26 to support continued investment in fundraising and the expansion and reshaping of the Assistance Dog training and placement team. The final outturn for the year was ahead of budget, principally because income generated from fundraising activities exceeded expectations, with legacy income in particular higher than planned. Expenditure continues to be closely monitored, and the Group remains exposed to cost pressures, particularly from increases in minimum wage levels and inflation. These pressures are expected to continue throughout 2026/27.

The Group is taking steps to seek to ensure it remains in compliance with its free reserves policy and maintains a sustainable financial position for years to come. In the event of continuing financial pressures in the short term the Board have considered appropriate contingency plans.

Reserves Policy

Unrestricted funds are those funds that the Group can use for any activity that meets its charitable objects. Freely available reserves are funds which are unrestricted and not invested in or committed to spend on operational assets. In this context free reserves therefore excludes the value of fixed assets in the accounts, capital commitments or obligations, and outstanding commitments on leased assets. The Trustees' policy is to maintain freely available reserves equivalent to between six and nine months' forecast total expenditure. The Trustees review the reserves held against our policy criteria periodically.

The Group holds freely available reserves to mitigate for fluctuations in future income levels whilst at the same time committing to expenditure over the medium to longer term, to support the needs of its vulnerable clients in partnership with their medical alert assistance dogs, and to extend that service to potential clients.

At 31 March 2026 the Group held freely available reserves of £1,646,143 equivalent to 7 months of expenditure for the forthcoming year (2025: £1,569,725 – 7 months). This level of reserves is in the middle of the target range. It is expected that free reserves will remain within the target range through 2026/27.

Restricted funds are unexpended funds that have been donated to the Group with specific conditions attached as to their use. At 31 March 2026 these funds totalled £129,280 (2025: £283,571).

FUTURE PLANS

The Trustee Board approved a new 5-year strategy in March 2025, built around four key strategic pillars:

1. At least double the number of MAAD placements.
2. Converting theoretical research into real-world change.
3. Increasing income to enable pillars 1 and 2.
4. Developing back-office functions to deliver and support canine activities effectively.

We know that these are ambitious goals, and that changes to our dog training and placement model will be essential to achieving them. By developing a more balanced mix of applicant-owned dogs, MDD-trained dogs and a strengthened regional delivery model from dog supply through to training, matching and placement in region, we aim to improve efficiency, make best use of our resources and reach more service users who can

Report of the Trustees for the year ended 31st March 2026

benefit from a life-changing partnership. We believe this approach offers the greatest opportunity to maximise our impact as a charitable organisation.

We anticipate a balanced mix of MAAD placements between applicant-owned dogs and MDD-trained dogs. The range of conditions for which we place dogs is expected to remain diverse, with a continued emphasis on conditions such as PoTS, where no known cure exists and where a MAAD dog can have a profoundly transformative impact on the lives of those successfully paired and accredited.

As mentioned earlier in this report, our Bio Detection Research department will continue to complete existing Bio studies. Our partnership with RealNose.ai is a particularly important example of meeting our charitable objectives: the potential to translate what our dogs can detect into scalable diagnostic technology brings that real-world change closer and could allow the public benefit of our work to reach far beyond what canine screening alone can achieve.

Internally, our focus has evolved from expansion to optimisation. While resources not dedicated to dog training, research, or MAAD placements remain concentrated on fundraising, we are now prioritising the efficiency and effectiveness of these efforts. This includes streamlining processes, reducing administrative burdens, and introducing automation where possible. These improvements will help us maximise the impact of every pound raised, supporting the growth of MAAD placements and strengthening our regional presence.

The utilisation of our available reserves is expected to slow as the Charity moves back towards a breakeven position, enabling us to remain within our planned free reserves level of 6-9 months.

Externally, we remain committed to being a leading voice within Assistance Dogs International (ADI) and the broader assistance dog sector. Our focus is on shaping and upholding high standards, while actively supporting the adoption of best practices across the industry. We are optimistic about the future and confident that the strong foundations we have built will enable us to grow our charitable impact.



Report of the Trustees for the year ended 31st March 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Medical Detection Dogs for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently:
- observe the methods and principles in the Charity SORP 2019 (FRS102).
- make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

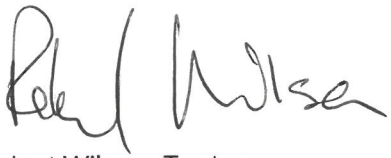
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Robert Wilson - Trustee

21st October 2026

Independent auditor's report to the members and the trustees

Opinion

We have audited the financial statements of Medical Detection Dogs (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2026 which comprise consolidated statement of financial activities, group balance sheet, charity only balance sheet, consolidated cash flow statement and notes to the financial statements, including 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 affairs of the group and the parent charitable company as at 31 March 2026 and of the group's 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Independent auditor's report to the members and the trustees

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 17, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

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

Independent auditor's report to the members and the trustees

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

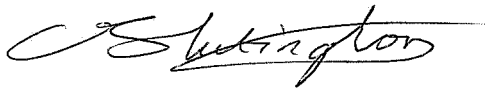
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Independent auditor's report to the members and the trustees

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 parent charitable company, the parent charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Cara Turtington FCA (Senior Statutory Auditor)

for and on behalf of Saffery Audit (UK) LLP

71 Queen Victoria Street

London

EC4V 4BE

Statutory Auditors

21 October 2026

Saffery Audit (UK) LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated Statement of Financial Activities for the year ended 31st March 2026

	Notes	Unrestricted fund	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,668,476	608,356	2,276,832	1,929,385
Other trading activities	4	66,119	-	66,119	65,623
Investment income	5	54,775	-	54,775	69,341
Total		1,789,370	608,356	2,397,726	2,064,349
EXPENDITURE ON					
Raising funds	6	313,224	76,429	389,653	460,481
Charitable activities	7				
Dog training		343,641	171,071	514,711	496,357
Assistance dog placement and aftercare		684,994	367,475	1,052,469	1,067,958
Bio Detection research projects		296,445	84,815	381,261	393,886
Education and awareness		101,039	-	101,039	99,019
Volunteer liaison		38,667	62,857	101,524	81,823
Total		1,778,008	762,647	2,540,657	2,599,524
NET INCOME / (EXPENDITURE)		11,360	(154,291)	(142,931)	(535,176)
Taxation	22	40,762	-	40,762	28,844
Transfers between funds	18	-	-	-	-
Net movement in funds		52,122	(154,291)	(102,169)	(506,332)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,175,018	283,571	3,458,589	3,964,921
TOTAL FUNDS CARRIED FORWARD		3,227,140	129,280	3,356,420	3,458,589

Group Balance Sheet
At 31st March 2026

	Notes	Unrestricted fund	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	12	1,580,992	-	1,580,992	1,610,288
Investments	13	4	-	4	4
		1,580,996	-	1,580,996	1,610,292
CURRENT ASSETS					
Stocks	14	15,200	-	15,200	20,755
Debtors	15	147,195	-	147,195	182,271
Cash at bank and in hand		1,638,888	129,280	1,768,168	1,781,511
		1,801,283	129,280	1,930,563	1,984,537
CREDITORS					
Amounts falling due within one year	16	(155,139)	-	(155,139)	(136,241)
NET CURRENT ASSETS		1,646,144	129,280	1,775,424	1,848,296
TOTAL ASSETS LESS CURRENT LIABILITIES		3,227,140	129,280	3,356,420	3,458,589
NET ASSETS		**3,227,140**	**129,280**	**3,356,420**	3,458,589
FUNDS					
Unrestricted funds	18			**3,227,140**	3,175,018
Restricted funds	18			**129,280**	283,571
TOTAL FUNDS				**3,356,420**	3,458,589

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2026 and were signed on its behalf by:

R Wilson - Trustee

S Dennis - Trustee

Company registration number 6399500

Charity Only Balance Sheet
At 31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	12	1,580,992	-	1,580,992	1,610,288
Investments	13	5	-	5	5
		1,580,997	-	1,580,997	1,610,293
CURRENT ASSETS					
Stocks	14	15,200	-	15,200	20,755
Debtors	15	209,338	-	209,338	206,094
Cash at bank and in hand		1,576,744	129,280	1,706,024	1,757,688
		1,801,282	129,280	1,930,562	1,984,537
CREDITORS					
Amounts falling due within one year	16	(155,139)	-	(155,139)	(136,241)
NET CURRENT ASSETS		1,646,143	129,280	1,775,423	1,848,296
TOTAL ASSETS LESS CURRENT LIABILITIES		3,227,140	129,280	3,356,420	3,458,589
NET ASSETS		**3,227,140**	**129,280**	**3,356,420**	3,458,589
FUNDS					
Unrestricted funds	18			**3,227,140**	3,175,018
Restricted funds	18			**129,280**	283,571
TOTAL FUNDS				**3,356,420**	3,458,589

In accordance with section 408 of the Companies Act 2006, no separate charity-only SoFA is presented. The parent charity recorded a net deficit of £102,167 (2025: 506,332) of which £211,138 (2025: 240,408) is in relation to inter-group expenditure with Canine Diagnostic Innovations Limited.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2026 and were signed on its behalf by:

R Wilson – Trustee

S Dennis - Trustee

Company registration number 639950

Consolidated Cash Flow Statement for the year ended 31st March 2026

	Notes	2026 £	2025 £
Net cash (used in) operating activities	A	(21,115)	(408,137)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(47,003)	-
Sale of tangible fixed assets		-	750
Investment income		54,775	69,341
Net cash provided by investing activities		7,772	70,091
Change in cash and cash equivalents in the reporting period		(13,343)	(338,046)
Cash and cash equivalents at the beginning of the reporting period		1,781,511	2,119,558
Cash and cash equivalents at the end of the reporting period		1,768,168	1,781,511

Notes to the Cash Flow Statement for the year ended 31st March 2026

A. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net income for the reporting period (as per the statement of financial activities)	(142,931)	(535,176)
Adjustments for:		
Depreciation charges	76,300	70,753
(Profit) / Loss on sale of fixed assets	-	(750)
Interest received	(54,775)	(69,341)
Research Tax Credits	40,762	28,844
(Increase) / Decrease in stocks	5,555	(5,230)
Decrease in debtors	35,079	116,546
Increase / (Decrease) in creditors	18,895	(13,783)
Net cash (used in) operating activities	(21,115)	(408,137)

B. RECONCILIATION OF NET DEBT

	As at 01/04/2025	Cashflow	As at 31/03/2026
Cash at bank and in hand	1,781,511	(13,343)	1,768,168

Notes to the Financial Statements for the year ended 31st March 2026

1. CHARITY INFORMATION

Medical Detection Dogs ('the Charity') is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Millfield, Greenway Business Park, Winslow Road, Great Horwood, Milton Keynes, MK17 0NP. The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts have been rounded to the nearest £.

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44,11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Going Concern

The Trustees have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees are of the opinion that the Charity has adequate resources to continue to operate for the foreseeable future, being not less than one year from the date of approval of these financial statements. For this reason, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Preparation of consolidated financial statements

The financial statements contain information about Medical Detection Dogs as a charitable group.
The charitable group consists of Medical Detection Dogs (the charity) and Canine Diagnostic Innovations Limited (CDI Ltd). CDI Ltd was dormant in previous years, but became active during the period ended 31 March 2023 and has continued since then. CDI Ltd has supplied the charity with Bio Detection Disease Research services. CDI Ltd is eligible to claim research tax credits on this activity. Please see note 13 for more details. The Charity's subsidiary Millfield Greenway Business Park Management Limited has net assets amounting to £136, and has therefore been excluded from consolidation on the grounds of immateriality in accordance with Section 405(2) of the Companies Act 2006.

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

Judgement has been applied in recognising income from legacies gifted to the Charity. Legacies are recognised when their value is known with reasonable certainty and receipt is probable, which is determined from a review of a number of criteria including grant of probate, sufficiency of assets and the existence of any conditions to be met.

The Charity's subsidiary CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year. RTC are recognised when the likelihood of a successful claim being made to HMRC on eligible expenditure is probable and can be measured reliably. Where the likelihood of a successful claim being made to HMRC on eligible expenditure is deemed to be virtually certain, a contingent asset will be recognised in the notes to the accounts.

Judgement has been applied in recognising the RTC at the point of receipt rather than during the year in which the eligible expenditure being claimed against is incurred.

Income

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

Donations

Cash donations are brought into the financial statements when the asset is received into the bank. The gift aid tax which is claimable on these donations is recognised upon receipt of the donation. Gifts in kind donated are included at the valuation at the time of the gift.

Legacies

Incoming resources are included gross in the Statement of Financial Activities when the Charity is entitled to the income at the date of probate (having considered factors such as legal challenges, the sufficiency of assets belonging to the estate and the existence of any conditions to be met under the terms of the will), provided that sufficient information has been received to value the Charity's entitlement. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted and they can be valued with reasonable certainty.

Volunteers

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not however recognised in the accounts, on the basis that the financial value of their support cannot be reliably ascertained.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are allocated to the Charity's principal charitable activities, according to the relative office space taken up by each activity. Charitable activities are categorised under the five headings of: dog training, assistance dog placement and aftercare, bio detection research, education and awareness and volunteer liaison.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- Straight line over 3 years
Motor vehicles	- Straight line over 3 years

The Charity has a policy of not capitalising any item that costs less than £1,000.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities. Activities undertaken by the Charity's subsidiary, Canine Diagnostic Innovations Limited are taxable, but no tax is due for the year. Canine Diagnostic Innovations Limited is eligible for Research Tax Credits due to the research activities which it undertakes. Please see note 22 for further details.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31st March 2026

3. DONATIONS AND LEGACIES – Charitable Group

	2026	2025
	£	£
Donations and grants	1,779,996	1,606,513
Legacies	496,836	322,872
	2,276,832	1,929,385

Of the £1,779,996 received from donations and grants, £608,356 are restricted to specific purposes. All legacies received in the year are unrestricted.

Income from donations includes donated dog food, dogs and equipment. The value of these donations to the Charity is estimated at £66,429 (2025 - £70,521) and is recognised within incoming resources as a donation and an equivalent charge is included in charitable activities.

As at 31 March 2026, the Charity was aware of 27 entitlements to legacies (which did not fully meet the recognition criteria) other than that reported in the above figures. These legacies could have a value in the region of £500,000.

4. OTHER TRADING ACTIVITIES – Charitable Group

	2026	2025
	£	£
Fundraising events	31,569	30,954
Merchandise sales	22,550	19,669
Commercial Services	12,000	15,000
	66,119	65,623

Commercial services relate to corporate research services provided to an external private enterprise.

5. OTHER INCOME – Charitable Group

	2026	2025
Investment Income	£	£
Deposit account interest	54,775	69,341

Deposit account interest represents interest received on funds placed in notice accounts by the charity.

Notes to the Financial Statements for the year ended 31st March 2026

6. RAISING FUNDS

Raising donations and legacies – Charitable Group

	2026	2025
	£	£
Wages	243,809	331,677
Event costs	13,650	20,858
Travel	6,027	12,026
Online giving admin fees	70,758	47,486
Printing	2,326	3,360
Equipment under £1,000	22,157	29,297
Direct overheads – Depreciation Freehold Property	5,753	5,751
	364,480	450,455

Other trading activities

	2026	2025
	£	£
Purchases of goods for resale	25,173	9,926
Aggregate amounts	389,653	460,481

7. CHARITABLE ACTIVITIES COSTS – Charitable Group

Current year	Direct Costs	Support costs	2026 Total
	£	£	£
Dog training	335,565	179,146	514,711
Assistance dog placement	687,458	365,011	1,052,469
Bio Detection research	249,141	132,120	381,261
Education and awareness	65,956	35,083	101,039
Volunteer liaison	66,441	35,083	101,524
Total	1,404,561	746,443	2,151,004

Comparative year	Direct Costs	Support costs	2025 Total
	£	£	£
Dog training	332,399	163,958	496,357
Assistance dog placement	714,601	353,357	1,067,958
Bio Detection research	263,851	130,035	393,886
Education and awareness	66,510	32,509	99,019
Volunteer liaison	54,968	26,855	81,823
Total	1,432,329	706,714	2,139,043

Support costs are allocated to activities according to relative office space taken up by each activity.

Notes to the Financial Statements for the year ended 31st March 2026

8. SUPPORT COSTS – Charitable Group

Current year	Management	Finance	Governance	2026 Total
	£	£	£	£
Dog training	172,916	848	5,382	179,146
Assistance dog placement	352,317	1,728	10,966	365,011
Bio Detection research	127,526	625	3,969	132,120
Education and awareness	33,863	166	1,054	35,083
Volunteer liaison	33,863	166	1,054	35,083
Total	720,485	3,533	22,425	746,443

Comparative year	Management	Finance	Governance	2025 Total
	£	£	£	£
Dog training	154,153	1,709	8,096	163,958
Assistance dog placement	332,226	3,683	17,448	353,357
Bio Detection research	122,259	1,355	6,421	130,035
Education and awareness	30,565	339	1,605	32,509
Volunteer liaison	25,249	280	1,326	26,855
Total	664,452	7,366	34,896	706,714

Notes to the Financial Statements for the year ended 31st March 2026

8. SUPPORT COSTS (continued)

Support costs include the following governance costs:

2026

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2026 Total
	£	£	£	£	£	£
Staff Costs	977	1,990	720	191	191	4,070
Auditors' remuneration - Audit	4,334	8,831	3,196	849	849	18,058
DBS checks	71	145	53	14	14	297
Total	5,382	10,966	3,969	1,054	1,054	22,425

2025

Governance	Dog training	Assistance dog placement	Bio Detection research	Education and awareness	Volunteer liaison	2025 Total
	£	£	£	£	£	£
Staff Costs	2,102	4,531	1,668	416	346	9,062
Auditors' remuneration - Audit	5,930	12,780	4,703	1,176	970	25,559
DBS checks	64	137	50	13	10	274
Total	8,096	17,448	6,421	1,605	1,326	34,895

Notes to the Financial Statements for the year ended 31st March 2026

9. NET INCOME/(EXPENDITURE) – Charitable Group

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Auditors' remuneration	18,058	21,300
Depreciation - owned assets	76,300	70,753
Operating lease charges	20,187	20,925

Auditors remuneration disclosure excludes irrecoverable VAT and disbursements.

Depreciation was directly allocated to activities as follows:

	2026	2025
	£	£
Raising donations and legacies	5,753	5,753
Dog training	11,506	11,507
Assistance dog placement and aftercare	11,506	11,507
Education and awareness	1,918	1,918
Volunteer liaison	1,918	1,918
Management	43,698	38,151
	76,300	70,754

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

11. STAFF COSTS – Charitable Group

	2026	2025
	£	£
Wages and salaries	1,451,246	1,557,022
Social security costs	153,060	133,329
Pension costs	69,739	75,805
	1,674,045	1,766,156

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 52 (2025: 50). Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred. No amounts included in wages and salaries relate to redundancy payments and termination settlements (2025: £2,962).

The average monthly number of employees during the year was as follows:

	2026	2025
Raising funds	8	10
Dog training, veterinary and welfare	8	10
Assistance dog placement and aftercare	14	14
Bio Detection research projects	7	8
Education and awareness	2	2
Volunteer liaison	3	2
Executive	2	3
Facilities	2	2
Finance	4	4
Information Technology	1	1
Human resources	1	1
	52	57

The Key Management Personnel of the Charity consists of the Chief Executive Officer (CEO) and Senior Leadership Team. They received total remuneration including pension contributions, Employer's National Insurance contributions and benefits in kind of £373,554 (2025: £386,903).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026	2025
£80,001 - £90,000	1	1

Notes to the Financial Statements for the year ended 31st March 2026

12. FIXED ASSETS – Charity and Group

	Tangible Fixed Assets			
	Freehold property	Fixtures and fittings	Motor vehicles	**Total**
COST	£	£	£	**£**
At 1st April 2025	1,917,747	480,963	50,023	**2,448,733**
Additions	-	47,003	-	**47,003**
Disposals	-	-	-	**-**
At 31st March 2026	1,917,747	527,966	50,023	**2,495,736**
DEPRECIATION				
At 1st April 2025	326,783	461,638	50,023	**838,444**
Charge for the year	38,355	37,945	-	**76,300**
Disposals	-	-	-	**-**
At 31st March 2026	365,138	499,583	50,023	**914,744**
NET BOOK VALUE				
At 31st March 2026	**1,552,609**	**28,383**	**-**	**1,580,992**
At 31st March 2025	1,590,964	19,324	-	1,610,288

13. INVESTMENTS

Name	Company registration number [1] (England and Wales)	Nature of business	Class of shares	% held directly	Result for the year	Capital and reserves
MDD Enterprises Limited [2]	08709010	Dormant	Ordinary	100%	-	£1 (2025: £1)
Millfield Greenway Business Park Management Limited [2]	06312801	Property management	Ordinary	75%	Year ended 31 July 2026: £Nil (2025: £Nil)	Year ended 31 July 2026: £136 (2025: £136)
Canine Diagnostic Innovations Limited [3]	12646135	Bio Detection Disease Research services	Ordinary	100%	£Nil (2025: Nil)	£1 (2025: £1)

[1] The registered office for all of the above companies is:
Unit 3, Millfield, Greenway Business Park Winslow Road Great Horwood Milton Keynes MK17 0NP

[2] The holdings in MDD Enterprises Limited and Millfield Greenway Business Park Management Limited are historic holdings which are now shown separately on the balance sheet. The cost of the investment in Millfield Greenway Business Park Management is £3.

[3] The holding in Canine Diagnostic Innovations Limited (CDI Ltd) has been active since the year ended 31 March 2024, and so is consolidated into the Group figures presented from these dates onwards. CDI Ltd is eligible to claim Research Tax Credits (RTC) on its activities undertaken during the year, which has been Bio Detection Disease Research services provided to its parent, Medical Detection Dogs and some research services provided to external organisations. The claim for the year ending 31 March 2025, was approved by HMRC and the cash received during the 2025/26 financial year, and so has been recognised at this point in line with the group accounting policy. The results of CDI Ltd are summarised in note 23.

Notes to the Financial Statements for the year ended 31st March 2026

14. STOCKS – Charity and Group

	2026	2025
	£	£
Stocks	15,200	20,755

15. DEBTORS – Group

	2026	2025
	£	£
Amounts falling due within one year:		
Legacy debtors	11,600	65,300
Prepayments and accrued income	56,215	43,415
Other debtors	79,380	73,556
	147,195	182,271

DEBTORS - Charity

	2026	2025
	£	£
Amounts falling due within one year:		
Legacy debtors	11,600	65,300
Prepayments and accrued income	56,215	43,415
Other debtors	79,378	73,556
Net Intercompany Accounts – CDI Ltd	62,145	23,823
	209,338	206,094

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – Charity and Group

	2026	2025
	£	£
Trade creditors	50,288	59,806
Social security and other taxes	33,371	26,750
Accruals and deferred income	71,476	49,681
Current accounts with subsidiaries	4	4
	155,139	136,241

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2026	2025
	£	£
Within one year	10,370	10,370
Between one and five years	9,353	16,534
	19,723	26,904

Notes to the Financial Statements for the year ended 31st March 2026

18. MOVEMENT IN FUNDS

Current year	At 01/04/25	Income including taxation	Expenditure	Transfers between funds	At 31/03/26
	£	£	£	£	£
Unrestricted funds					
General fund	3,175,018	1,830,132	(1,778,010)	-	3,227,140
Restricted funds					
Cancer studies	-	33,324	(33,324)	-	-
Medical alert assistance dogs	92,001	77,832	(77,832)	-	92,001
Equipment	7,459	3,500	(2,614)	-	8,344
Regional development	150,000	450,000	(600,000)	-	-
Bio Detection Dog sponsorship	24,112	53,700	(48,877)	-	28,935
Government Apprenticeship Levy Scheme	10,000	(10,000)	-	-	-
	283,571	608,356	(762,647)	-	129,280
TOTAL FUNDS	**3,458,589**	**2,438,488**	**(2,540,657)**	**-**	**3,356,420**

Comparative year

	At 01/04/24	Income	Expenditure	Transfers between funds	At 31/03/25
	£	£	£	£	£
Unrestricted funds					
General fund	3,531,790	1,392,015	(1,748,787)	-	3,175,018
Restricted funds					
Cancer studies	8,309	10,000	(18,309)	-	-
Medical alert assistance dogs	145,899	42,997	(96,896)	-	92,001
Equipment	20,165	3,622	(16,328)	-	7,459
Regional development	150,000	600,000	(600,000)	-	150,000
Bio Detection Dog sponsorship	98,759	44,559	(119,206)	-	24,112
Government Apprenticeship Levy Scheme	10,000	-	-	-	10,000
	433,131	701,178	(850,738)	-	283,571
TOTAL FUNDS	**3,964,921**	**2,093,193**	**(2,599,525)**	**-**	**3,458,589**

18. MOVEMENT IN FUNDS – continued

The Cancer Studies Fund is restricted to expenditure relating to work the charity does on cancer. This included a canine cancer research (dogs detecting cancer in other dogs), which is now complete. The fund also includes income and expenditure on the colorectal cancer project during the year.

The Medical Alert Assistance Dog Fund is restricted to expenditure on training and placement of medical alert assistance dogs in specific circumstances. Funds being carried forward for Medical alert assistance dogs includes remaining funds from one large legacy of £315,000 which was notified during 2021/22. Expenditure against this individual legacy began in 2022/23, but will continue over the coming years.

The Equipment Fund receives donations for and meets the cost of specific items of equipment, highlighted in fundraising campaigns.

The Regional Development Fund includes funding received from the People's Postcode Lottery. The Charity is working to establish a regional presence around the UK. This work began in 2021/22 and is ongoing.

The Bio Detection Dog Sponsorship Fund is restricted to expenditure on the training costs of Bio Detection Dogs. The balance outstanding at the end of 2025/26 is all funding received for work on Community Medical Detection Dogs, which was ongoing at year end. This work is anticipated to continue for further years, and additional funds to continue this work are being sought.

Apprenticeship levy funds are amounts donated by levy paying organisations who have not fully utilised their apprenticeship levy within the required timescale, and have donated their excess levy to Medical Detection Dogs to use for its own apprenticeship scheme which was launched in 2023/24. Levy funds which were not able to use have been returned during FY26.

19. CAPITAL COMMITMENTS

There were capital commitments amounting to £7,500 as at 31 March 2026 (2025: nil).

20. RELATED PARTY DISCLOSURES

The aggregate amount of donations received by the Charity from Trustees, or their close relatives or related parties amounted to £107 (2025 - £1,150).

CDI Ltd is 100% owned by the Charity. It has a balance owed to Medical Detection Dogs (for Bio Research services provided) of £62,131 (2025: £23,823). There is a corresponding amount owed by CDI Ltd to the charity related to the Charity having paid costs for Bio Research on CDI Ltd's behalf.

Millfield Greenway Business Park Management Ltd is 75% owned by the Charity. It manages certain common areas and shared works of the Millfield Greenway Business Park site. The company has minimal activity and a very low level of net assets.

21. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £10 by guarantee.

22. RESEARCH TAX CREDITS

Research and Development (R&D) tax reliefs support UK companies working on innovative projects in science and technology. Companies are able to claim Corporation Tax relief if the project meets the standard definition of R&D. The work that qualifies for R&D tax relief must be part of a specific project to make an advance in science or technology.

The Charitable Group undertakes Bio Detection Research work which is eligible expenditure as part of Research and Development tax relief regulations.

The value of Research Tax Credits (RTC) is equal to the value of the claim to be made to HMRC in this respect. Claims are made by CDI Ltd, a wholly owned subsidiary of Medical Detection Dogs.

As at 31 March 2026, the amount recognised on the Statement of Financial Activities is £40,762 (2025: £28,844), and represents the amount received by the charitable group from HMRC in respect of qualifying research expenditure taking place between 1 April 2024 and 31 March 2025.

The 2025/26 claim for RTC has not been submitted to HMRC at the date of these financial statements, and therefore the criteria for recognising these funds have not been met.

23. CANINE DIAGNOSTIC INNOVATIONS LIMITED – RESULTS FOR THE YEAR

Canine Diagnostic Innovations Ltd – Summary Profit and Loss Account For the period ended 31 March 2026		
	2026	2025 £
Turnover	211,138	240,408
Cost of Sales	(251,900)	(269,252)
Gross Profit / (Loss)	**(40,762)**	**(28,844)**
Tax	40,762	28,844
Profit (or loss) for the financial year	**0**	**0**

Canine Diagnostic Innovations Ltd – Summary Balance Sheet For the period ended 31 March 2026		
	2026	2025 £
Cash	62,144	23,823
Prepayments and accrued income	0	0
Current liabilities	(13)	0
Total assets less current liabilities	**62,131**	**23,823**
Creditors: amounts falling due after more than one year	(62,131)	(23,823)
Total Net Assets	**0**	**0**
Share capital & retained earnings	**1**	**1**

Intercompany debtor and creditor amounts owed to and from CDI Ltd and the Charity have been netted off within the CDI Ltd and Charity only accounts.

Notes to the Financial Statements for the year ended 31st March 2026

24. COMPARATIVE GROUP STATEMENT OF FINANCIAL ACTIVITIES AND BALANCE SHEET

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	1,228,207	701,178	1,929,385
Other trading activities	4	65,623	-	65,623
Investment income	5	69,341	-	69,341
Total		1,363,171	701,178	2,064,349
EXPENDITURE ON				
Raising funds	6	384,052	76,429	460,481
Charitable activities	7			
Dog training		325,286	171,071	496,357
Assistance dog placement and aftercare		681,420	386,538	1,067,958
Bio Detection research projects		240,044	153,842	393,886
Education and awareness		99,019	-	99,019
Volunteer liaison		18,966	62,857	81,823
Total		1,748,787	850,737	2,599,524
NET INCOME		(385,616)	(149,560)	(535,176)
Other Recognised Gains / (Losses)	22	28,844	-	28,844
Transfers between funds	18	-	-	-
Net movement in funds		(356,772)	(149,560)	(506,332)
RECONCILIATION OF FUNDS				
Total funds brought forward		3,531,790	433,131	3,964,921
TOTAL FUNDS CARRIED FORWARD		**3,175,018**	**283,571**	**3,458,589**

Notes to the Financial Statements for the year ended 31st March 2026

Comparative Group Balance Sheet

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £
FIXED ASSETS				
Tangible assets	12	1,610,288	-	1,610,288
Investments	13	4	-	4
		1,610,292	-	1,610,292
CURRENT ASSETS				
Stocks	14	20,755	-	20,755
Debtors	15	182,271	-	182,271
Cash at bank and in hand		1,497,940	283,571	1,781,511
		1,700,966	283,571	1,984,537
CREDITORS				
Amounts falling due within one year	16	(136,241)	-	(136,241)
NET CURRENT ASSETS		1,564,725	283,571	1,848,296
TOTAL ASSETS LESS CURRENT LIABILITIES		3,175,018	283,571	3,458,589
NET ASSETS		**3,175,018**	**283,571**	**3,458,589**
FUNDS				
Unrestricted funds	18			3,175,018
Restricted funds	18			283,571
TOTAL FUNDS				3,458,589

Notes to the Financial Statements for the year ended 31st March 2026

Comparative Charity Only Balance Sheet

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £
FIXED ASSETS				
Tangible assets	12	1,610,288	-	1,610,288
Investments	13	5	-	5
		1,610,293	-	1,610,293
CURRENT ASSETS				
Stocks	14	20,755	-	20,755
Debtors	15	206,094	-	206,094
Cash at bank and in hand		1,474,117	283,571	1,757,688
		1,700,966	283,571	1,984,537
CREDITORS				
Amounts falling due within one year	16	(136,241)	-	(136,241)
NET CURRENT ASSETS		1,564,725	283,571	1,848,296
TOTAL ASSETS LESS CURRENT LIABILITIES		3,175,018	283,571	3,458,589
NET ASSETS		**3,175,018**	**283,571**	**3,458,589**
FUNDS				
Unrestricted funds	18			3,175,018
Restricted funds	18			283,571
TOTAL FUNDS				3,458,589

Report of the Trustees for the year ended 31st March 2026

Registered Company number
6399500 (England and Wales)

Registered Charity numbers
1124533 (England and Wales)
SC044434 (Scotland)

Principal and Registered office
Unit 3, Millfield
Greenway Business Park
Winslow Road
Great Horwood
Milton Keynes, MK17 0NP

Trustees serving during the year and up to the date of signing of these accounts

Robert Wilson	(Chair – appointed August 2025)
Clive Everest MA, FCA	(Chair - resigned August 2025)
Dr Alan Makepeace BSc, MBBS, FRCR, FRCS(Eng), FRCS(Edin)	
Dr Siobhan Dennis MBiol, PhD	
Julia Mckechnie-Burke MA (Oxon), MBA, MinstF	
Kelly Stafford FCIPD	
Andrew Whelan	(appointed December 2025)
Dr Fiona Tsang-Wright	(appointed June 2026)

Chief Executive and Chief Scientific Officer
Dr Claire Guest OBE BSc (Hons), MSc HonDSc, DHP, BCAh, FRSA

Company Secretary
James Yianni BA, FCA

Independent Auditor
Saffery Audit (UK) LLP
71 Queen Victoria Street
London EC4V 4BE

Bankers
Barclays Bank
22-24 Upper Marlborough Road
St Albans
Hertfordshire AL1 3AL

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Medical Detection Dogs

3 Millfield, Greenway Business Park, Winslow Road,
Great Horwood, Milton Keynes, MK17 0NP

operations@medicaldetectiondogs.org.uk
www.medicaldetectiondogs.org.uk | 01296 655888

Registered Charity in England and Wales No. 1124533 and in Scotland No. SC044434

Assistance Dogs UK

Assistance Dogs INTERNATIONAL EUROPE (ADEu)

Assistance Dogs INTERNATIONAL

Registered with FUNDRAISING REGULATOR