

REGISTERED CHARITY NUMBER: SC045602

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
Staffie Smiles Rescue**

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Staffie Smiles Rescue

**Contents of the Financial Statements
for the Year Ended 30 September 2025**

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Staffie Smiles Rescue

**Reference and Administrative Details
for the Year Ended 30 September 2025**

TRUSTEES	Karen Taylor Sharon Mitchell Shirley Perrie
REGISTERED OFFICE	1 Drum View Avenue Danderhall Edinburgh EH22 1NY
REGISTERED CHARITY NUMBER	SC045602
INDEPENDENT EXAMINER	EQ Accountants Ltd 47-49 The Square Kelso Roxburghshire TD5 7HW

Staffie Smiles Rescue

Report of the Trustees for the Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The association aims to alleviate the negative social impact of stray, abandoned, and unwanted Staffordshire Bull Terriers (SBT) and their crossbreeds (SBTx) by rehoming them in suitable homes in Scotland and providing advice and support to dog owners across the UK. This effort includes promoting responsible dog ownership and humane behaviour towards SBTs/SBTxs through online platforms and community events, addressing overbreeding by advocating for spaying and neutering, and helping the public access affordable veterinary services. Additionally, the association encourages the microchipping of dogs for identification, stresses the importance of updating microchip data, and assists in reuniting missing or stolen dogs with their owners through social media.

To ensure the well-being of rehomed dogs, the association guarantees that all dogs receive necessary veterinary treatment, are spayed/neutered, vaccinated, microchipped, and temperament-assessed before rehoming. It also provides lifetime support to owners of rehomed dogs, including taking dogs back into care due to changes in owner circumstances or welfare concerns. This comprehensive approach ensures that no dog rehomed by the association is passed onto a new owner without proper oversight, thereby promoting the welfare and humane treatment of SBTs and SBTxs.

Significant activities

During the year, Staffie Smiles Rescue has continued to operate as a small, volunteer-led rescue dedicated to saving, rehabilitating and rehoming Staffordshire Bull Terriers and other bull breeds across Scotland.

We have remained committed to providing full rescue backup for life for every dog, ensuring they receive necessary veterinary care, behavioural support and safe, suitable homes.

This year we have supported and rehomed a significant number of dogs, many with complex needs, made possible through the dedication of our volunteers and the ongoing support from the public.

Fundraising efforts, partnerships and community engagement have allowed us to continue covering rising veterinary costs and provide essential care to dogs in need.

FINANCIAL REVIEW

The charity reported a surplus of £17,479 in the year (2024: deficit of £12,285) and held unrestricted reserves of £36,393 at 30 September 2025.

Reserves policy

We aim to hold a reserve balance of £20,000. This allows us to be able to cover kennel fees, vet bills and keep our doors open to rehoming dogs.

Staffie Smiles Rescue

**Report of the Trustees
for the Year Ended 30 September 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

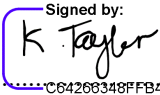
The charity is an unincorporated association governed by its constitution.

Recruitment and appointment of new trustees

Trustees are recruited from committee members who are well known and trusted within the rescue. This must be agreed by over half of Trustees.

03-04-2026 | 08:35 BST

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

.....C64266348FFB4CA.....

Karen Taylor - Trustee

Independent Examiner's Report to the Trustees of Staffie Smiles Rescue

I report on the accounts for the year ended 30 September 2025 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Sheryl Macaulay

53AFB740A08E49F...

Sheryl Macaulay FCCA

Association of Certified Chartered Accountants

EQ Accountants Ltd

47-49 The Square

Kelso

Roxburghshire

TD5 7HW

Date:03-04-2026 | 11:28 BST

Staffie Smiles Rescue**Statement of Financial Activities
for the Year Ended 30 September 2025**

		30/9/25 Unrestricted fund £	30/9/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	34,386	34,847
Charitable activities	4		
Rescue Centre		31,312	21,758
Other trading activities	3	<u>9,172</u>	<u>-</u>
Total		<u>74,870</u>	<u>56,605</u>
 EXPENDITURE ON			
Charitable activities	5		
Rescue Centre		<u>57,391</u>	<u>68,890</u>
 NET INCOME/(EXPENDITURE)		17,479	(12,285)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>18,914</u>	<u>31,199</u>
 TOTAL FUNDS CARRIED FORWARD		<u>36,393</u>	<u>18,914</u>

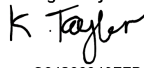
The notes form part of these financial statements

Staffie Smiles Rescue

Balance Sheet
30 September 2025

		30/9/25 Unrestricted fund £	30/9/24 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	10	6,983	8,597
CURRENT ASSETS			
Debtors	11	823	2,983
Cash at bank		<u>28,616</u>	<u>15,222</u>
		29,439	18,205
CREDITORS			
Amounts falling due within one year	12	(29)	(7,888)
		<u>29,410</u>	<u>10,317</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		36,393	18,914
		<u>36,393</u>	<u>18,914</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		<u>36,393</u>	<u>18,914</u>
TOTAL FUNDS		<u>36,393</u>	<u>18,914</u>

The financial statements were approved by the Board of Trustees and authorised for issue on03-04-2026 10:35 BST and were signed on its behalf by:

Signed by:

C64266348FFB4CA.....
Karen Taylor - Trustee

Staffie Smiles Rescue

**Notes to the Financial Statements
for the Year Ended 30 September 2025**

1. 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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 cost 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.

Tangible fixed assets

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	30/9/25	30/9/24
	£	£
Donations	<u>34,386</u>	<u>34,847</u>
	<u><u>34,386</u></u>	<u><u>34,847</u></u>

Staffie Smiles Rescue**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025****3. OTHER TRADING ACTIVITIES**

	30/9/25	30/9/24
	£	£
Shop income	2,101	-
Sponsorships	<u>7,071</u>	<u>-</u>
	<u>9,172</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30/9/25	30/9/24
	Rescue Centre	£	£
Fund generation		17,387	12,163
Adoption fees	Rescue Centre	7,410	8,945
Grants	Rescue Centre	<u>6,515</u>	<u>650</u>
		<u>31,312</u>	<u>21,758</u>

Grants received, included in the above, are as follows:

	30/9/25	30/9/24
	£	£
Rescue	<u>6,515</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Rescue Centre	<u>51,349</u>	<u>6,042</u>	<u>57,391</u>

Staffie Smiles Rescue**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025****6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Rescue Centre			
	<u>5,382</u>	<u>660</u>	<u>6,042</u>

7. NET INCOME/(EXPENDITURE)

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

	30/9/25 £	30/9/24 £
Depreciation - owned assets	<u>1,734</u>	<u>920</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34,847
Charitable activities	
Rescue Centre	
	<u>21,758</u>
Total	<u>56,605</u>
EXPENDITURE ON	
Charitable activities	
Rescue Centre	
	<u>68,890</u>
NET INCOME/(EXPENDITURE)	(12,285)
RECONCILIATION OF FUNDS	
Total funds brought forward	31,199

Staffie Smiles Rescue**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted
fund
£**TOTAL FUNDS CARRIED FORWARD**18,914**10. TANGIBLE FIXED ASSETS**Fixtures
and
fittings
£**COST**

At 1 October 2024

9,517

Additions

120

At 30 September 2025

9,637**DEPRECIATION**

At 1 October 2024

920

Charge for year

1,734

At 30 September 2025

2,654**NET BOOK VALUE**

At 30 September 2025

6,983

At 30 September 2024

8,597**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**30/9/25
£30/9/24
£

Other debtors

487

2,647

Prepayments

3363368232,983

Staffie Smiles Rescue**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025****12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/25	30/9/24
	£	£
Trade creditors	(631)	7,258
Accrued expenses	<u>660</u>	<u>630</u>
	<u>29</u>	<u>7,888</u>

13. MOVEMENT IN FUNDS

	At 1/10/24 £	Net movement in funds £	At 30/9/25 £
Unrestricted funds			
General fund	18,914	17,479	36,393
	<u>18,914</u>	<u>17,479</u>	<u>36,393</u>
TOTAL FUNDS	<u>18,914</u>	<u>17,479</u>	<u>36,393</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,870	(57,391)	17,479
	<u>74,870</u>	<u>(57,391)</u>	<u>17,479</u>
TOTAL FUNDS	<u>74,870</u>	<u>(57,391)</u>	<u>17,479</u>

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	31,199	(12,285)	18,914
	<u>31,199</u>	<u>(12,285)</u>	<u>18,914</u>
TOTAL FUNDS	<u>31,199</u>	<u>(12,285)</u>	<u>18,914</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,605	(68,890)	(12,285)
	<u>56,605</u>	<u>(68,890)</u>	<u>(12,285)</u>
TOTAL FUNDS	<u>56,605</u>	<u>(68,890)</u>	<u>(12,285)</u>

Staffie Smiles Rescue**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025****13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/23 £	Net movement in funds £	At 30/9/25 £
Unrestricted funds			
General fund	31,199	5,194	36,393
TOTAL FUNDS	<u>31,199</u>	<u>5,194</u>	<u>36,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,475	(126,281)	5,194
TOTAL FUNDS	<u>131,475</u>	<u>(126,281)</u>	<u>5,194</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Staffie Smiles Rescue**Detailed Statement of Financial Activities
for the Year Ended 30 September 2025**

	30/9/25 £	30/9/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>34,386</u>	<u>34,847</u>
	34,386	34,847
Other trading activities		
Shop income	2,101	-
Sponsorships	<u>7,071</u>	<u>-</u>
	9,172	-
Charitable activities		
Fund generation	17,387	12,163
Adoption fees	7,410	8,945
Grants	<u>6,515</u>	<u>650</u>
	<u>31,312</u>	<u>21,758</u>
Total incoming resources	74,870	56,605
EXPENDITURE		
Charitable activities		
Charitable costs	4,367	4,402
Training	5,642	1,194
Vets & kennels	<u>41,340</u>	<u>55,023</u>
	51,349	60,619
Support costs		
Management		
Insurance	616	639
Office expenses	1,684	1,739
Advertising	80	-
Travelling expenses	747	3,859
Bank charges	521	484
Fixtures and fittings	<u>1,734</u>	<u>920</u>
	5,382	7,641
Governance costs		
Accountancy and legal fees	<u>660</u>	<u>630</u>
Total resources expended	<u>57,391</u>	<u>68,890</u>
Net income/(expenditure)	<u><u>17,479</u></u>	<u><u>(12,285)</u></u>