

**Charity Registration No. SC022666 (Scotland)**

**Company Registration No. CS000651 (Scotland)**

**Dog Action Working Group Scotland**

**D.A.W.G.S.**

**(A Scottish Charitable Incorporated Organisation)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

# D.A.W.G.S.

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

I Craik  
A Taylor  
L Clark  
K Clark  
L Moir  
Z Massie

(Appointed 9 July 2025)  
(Appointed 9 July 2025)

### Charity number (Scotland)

SC022666

### Independent examiner

Greg Houston FCCA  
Azets  
37 Albyn Place  
Aberdeen  
United Kingdom  
AB10 1YN

### Bankers

The Bank of Scotland  
389 North Deeside Road  
Cults  
Aberdeen  
AB15 9SX

Flagstone  
1st Floor, Clareville House  
26-27 Oxendon Street  
London  
SW1Y 4EL

### Solicitors

Mackinnons  
14 Carden Place  
Aberdeen  
United Kingdom  
AB10 1UR

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# D.A.W.G.S.

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# D.A.W.G.S.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The objectives of the charity are:

- to re-home dogs and puppies (over 6 months of age). We aim to find new, caring homes for dogs and puppies whose owners are no longer able to look after them and;
- to undertake all things incidental and conducive to the attainment of this objective.

#### Achievements and performance

The achievements and performance of the charity during the year were:

- In accordance with the aims of our Constitution - to find new homes for dogs whose old owners are no longer able to care for them and to carry out those activities towards the furtherance of those aims.
- Continuing earlier plans for the future, the charity has attended numerous outside events, promoting its existence and giving out information; individuals have gone out to give talks to various bodies. In the opinion of the Trustees, these aims were successfully achieved during the year to 31 December 2025.

#### Financial review

The accounts show a surplus for the year of £21,483 (2024 - £16,356) which, added to the reserves brought forward, amount to total reserves of £1,168,643 at 31 December 2025 (2024 - £1,147,160).

#### Reserves

Surplus reserves are held on bank deposit to achieve low risk income. The Trustees are, however, confident that the present level of reserves on deposit are sufficient for the charity's current needs and the financial needs of the intermediate future.

#### Plans for Future Periods

To continue rehoming dogs, along with developing a wider range of services, developing strategies, delivering education and training to assist with the welfare of dogs across our area. We have already developed a Welfare Fund to support dogs whose caring owners are facing financial difficulties in the current economic climate. This goes beyond the original remit of DAWGS, and we will continue to promote the Welfare Fund, ensuring the health and wellbeing of dogs in Scotland.

The charity has continued to run the Charity Shop in Alford and, looking ahead, sees this as a continuing and valuable source of generating income.

# D.A.W.G.S.

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2025*

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### **Structure, governance and management**

The charity is governed and managed by a committee of 6 Trustees/Members who meet regularly to deal with the business of the charity in furtherance of its objectives. The committee members operate within the Constitution.

Membership of the charity is open to any and all interested and concerned persons and shall be supported by a proposer who shall be an existing member.

The affairs of the charity are managed by a Management Committee of not less than three and not more than seven Officers.

### **Key management personnel remuneration**

The trustees consider the board of trustees as the key management personnel in charge of directing and controlling the charity. All trustees give their time freely and no trustee was paid remuneration or expenses in the year.

The trustees who served during the year and up to the date of signature of the financial statements were:

I Craik

A Taylor

E Willox

(Resigned 11 March 2025)

L Clark

K Clark

S Janssen

(Resigned 13 June 2025)

L Potter

(Resigned 16 June 2025)

A Cook

(Appointed 9 July 2025 and resigned 14 January 2026)

L Moir

(Appointed 9 July 2025)

Z Massie

(Appointed 9 July 2025)

# D.A.W.G.S.

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.



**A Taylor**

Trustee

Dated: 13/5/26



**K CLARK**

Trustee

13/5/26

**D.A.W.G.S.**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF D.A.W.G.S.**

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I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Greg Houston FCCA  
On behalf of Azets (Chartered accountants)  
37 Albyn Place  
Aberdeen  
AB10 1YN  
United Kingdom

Dated: 27 May 2026

## D.A.W.G.S.

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	42,662	38,160
Charitable activities	4	25,250	17,385
Other trading activities	5	71,202	65,610
Investments	6	40,517	32,930
<b>Total income</b>		<u>179,631</u>	<u>154,085</u>
<b><u>Expenditure on:</u></b>			
Raising funds	7	<u>47,435</u>	<u>40,960</u>
Charitable activities	8	<u>110,713</u>	<u>96,769</u>
<b>Total expenditure</b>		<u>158,148</u>	<u>137,729</u>
<b>Net income for the year/ Net movement in funds</b>		21,483	16,356
Fund balances at 1 January 2025		<u>1,147,160</u>	<u>1,130,804</u>
<b>Fund balances at 31 December 2025</b>		<u><u>1,168,643</u></u>	<u><u>1,147,160</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

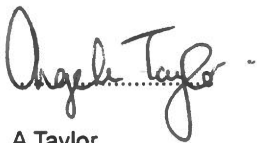
**D.A.W.G.S.**

**BALANCE SHEET**


**AS AT 31 DECEMBER 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		145,864		156,225
<b>Current assets</b>					
Stocks	13	1,063		150	
Debtors	14	4,566		4,394	
Cash at bank and in hand		1,022,588		991,556	
		<u>1,028,217</u>		<u>996,100</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(5,438)</u>		<u>(5,165)</u>	
Net current assets			1,022,779		990,935
<b>Total assets less current liabilities</b>			<u>1,168,643</u>		<u>1,147,160</u>
<b>Income funds</b>					
Unrestricted funds			1,168,643		1,147,160
			<u>1,168,643</u>		<u>1,147,160</u>

The financial statements were approved by the Trustees on .....



A Taylor  
Trustee

  
K CLARK  
Trustee

# D.A.W.G.S.

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

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### 1 Accounting policies

#### Charity information

D.A.W.G.S. is a Scottish Charitable Incorporated Organisation (SCIO) and is managed by the Trustees. The address of the office is The Dawghouse, 51-53 Main Street, Alford, Aberdeenshire, AB33 8PX.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Restricted funds are subject to specific terms declared by the donor.

#### 1.4 Income

Income is recognised in the Statement of Financial Activities when the charity becomes entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Donations and legacy income are included in full in the Statement of Financial Activities when the charity has an unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income is included in the accounts when receivable.

#### 1.5 Expenditure

All material costs are charged in the year to which they relate and are accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered.

Support costs are those functions that assist the work of the charity including back office costs, finance, personnel, payroll and governance costs.

# D.A.W.G.S.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	over 50 years
Fixtures and fittings	over 10 years
Plant and equipment	over 5 years
Motor vehicles	over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

#### 1.8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 1.9 Retirement benefits

Contributions to defined pension contribution plans are recognised as an expenses in the period in which the related service is provided.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## D.A.W.G.S.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	27,338	7,262
Legacies receivable	14,430	27,538
Government grants	466	2,500
HMRC - Gift Aid tax reclaim	428	860
	<u>42,662</u>	<u>38,160</u>

#### 4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
New Owner	23,950	13,405
Old Owner	1,300	3,980
	<u>25,250</u>	<u>17,385</u>

#### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Rental income	13,440	6,240
Fundraising income	6,550	7,506
Shop income	49,206	48,594
Other income	2,006	3,270
	<u>71,202</u>	<u>65,610</u>

# D.A.W.G.S.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	40,517	32,930

### 7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Fundraising and publicity</u>		
Property costs	13,903	8,655
Depreciation	7,009	7,006
Other fundraising costs	3,732	5,254
Staff costs	22,791	20,045
	<u>47,435</u>	<u>40,960</u>

### 8 Charitable activities

	Direct Costs 2025 £	Direct Costs 2024 £
Staff costs	36,737	32,894
Depreciation and impairment	3,866	3,822
Property repairs and replacements	1,292	771
Transport costs	3,256	2,415
Kennelling	9,589	8,219
Veterinary costs	27,338	23,214
Rent and rates	1,347	1,505
Insurance	2,054	2,915
Heat and light	3,065	1,452
Telephone	1,809	1,817
Stationery and advertising	3,043	5,504
General expenses	11,923	6,659
	<u>105,319</u>	<u>91,187</u>
Share of governance costs	5,394	5,582
	<u>110,713</u>	<u>96,769</u>

## D.A.W.G.S.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	5,394	5,582
<b>Analysed between:</b>		
Charitable activities	5,394	5,582

#### 10 Trustees

No Trustees received remuneration or expenses in the year ended 31 December 2025 nor for the year ended 31 December 2024.

#### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	5
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	58,976	52,545
Other pension costs	552	394
	59,528	52,939

There were no employees whose annual remuneration was more than £60,000.

## D.A.W.G.S.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 12 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Plant and equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2025	156,398	11,292	4,902	23,004	195,596
Additions	-	265	249	-	514
At 31 December 2025	156,398	11,557	5,151	23,004	196,110
<b>Depreciation and impairment</b>					
At 1 January 2025	15,640	4,292	2,186	17,253	39,371
Depreciation charged in the year	3,128	1,134	862	5,751	10,875
At 31 December 2025	18,768	5,426	3,048	23,004	50,246
<b>Carrying amount</b>					
At 31 December 2025	137,630	6,131	2,103	-	145,864
At 31 December 2024	140,758	7,000	2,716	5,751	156,225

#### 13 Stocks

	2025 £	2024 £
Raw materials and consumables	1,063	150

#### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	4,566	4,394

#### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	5,438	5,165

#### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	552	394

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## D.A.W.G.S.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 17 Restricted funds

The restricted funds relate to donations to be used for particular dogs. At the reporting date there were no restricted funds held.

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	1,147,160	179,631	(158,148)	1,168,643
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	£	£	£	£
General funds	1,130,804	154,085	(137,729)	1,147,160
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £
<b>At 31 December 2025:</b>	
Tangible assets	145,864
Current assets/(liabilities)	1,022,779
	<u>          </u>
	1,168,643
	<u>          </u>
	Unrestricted funds 2024 £
<b>At 31 December 2024:</b>	
Tangible assets	156,225
Current assets/(liabilities)	990,935
	<u>          </u>
	1,147,160
	<u>          </u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).