REGISTERED COMPANY NUMBER: SC371597 (Scotland)
REGISTERED CHARITY NUMBER: SC041560

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

FOR

DOODLE TRUST
(LIMITED BY GUARANTEE)

DOODLE TRUST
(LIMITED BY GUARANTEE)

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FOR THE YEAR ENDED 31 JANUARY 2026

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DOODLE TRUST
(LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2026

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 31 January 2026. 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

Doodle Trust continued to operate as a UK wide breed specific rescue, providing welfare support, behavioural assessment, foster care, and responsible rehoming for poodle cross dogs. The charity's objectives and activities remained unchanged throughout the reporting period, as follows:

- to assume responsibility for any Doodles (Labradoodles, Goldendoodles, Cockapoos, other Poodle crosses) and Poodles needing to be rehomed for whatever reason and in particular to identify appropriate foster home and other resources for the reception, care, neutering and treatment of such dogs, before rehoming to carefully selected homes.

- to promote humane behaviour towards Doodles (Labradoodles, Goldendoodles, Cockapoos, other poodle crosses) and Poodles by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of changed or poor circumstances, sickness, maltreatment or ill usage.

- to educate the public in matters pertaining to canine welfare in general and the prevention of cruelty and suffering among dogs.

Volunteers

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the charity successfully rehomed 69 dogs. Operational activity remained consistent with previous years, with stable intake levels and continued reliance on experienced foster carers for dogs requiring behavioural support.

At the beginning of the reporting period, the charity received a £10,000 legacy from the late Helen Morris, a former adopter and long standing supporter. This legacy helped the charity maintain welfare provision and veterinary care.

The charity achieved two significant compliance milestones:

- Scottish Government inspection and licensing as an approved animal rescue, confirming adherence to national welfare and operational standards.
- APHA Animal Transporter Authorisation, ensuring compliance with statutory requirements for the safe and lawful transport of animals.

Veterinary activity increased substantially during the period, with veterinary costs rising by approximately 50% compared to the previous year. This reflects an ongoing trend of rising clinical fees, more complex cases, and greater demand for specialist interventions.

The reporting period represented a year of stable governance and sustained operational activity. With 69 dogs rehomed, strengthened regulatory compliance, and the support of a significant legacy, Doodle Trust continued to deliver its charitable purpose effectively throughout its fifteenth year of operation.

The charity remains committed to responsible rescue practice, transparent governance, and continuous improvement in the year ahead.

FINANCIAL REVIEW

Financial position

The charity made a deficit for the year of £10,371 (2025: Surplus £1,247). Total funds of £182,174 (2025: £192,545) are carried forward, all of which are unrestricted.

Financial governance remained stable, with no changes to financial controls or reporting processes. Income and expenditure patterns were broadly consistent with the previous year, aside from a significant increase in veterinary costs.

The 50% rise in veterinary expenditure represented the most notable financial pressure during the period. This increase aligns with national trends in veterinary pricing and the growing complexity of behavioural and medical cases entering rescue. The charity managed this rise through careful budgeting and the support of the £10,000 legacy from Helen Morris, which was recorded appropriately and applied in line with the charity's objectives.

Fundraising activity remained steady, and the charity remained financially solvent throughout the reporting period.

Reserves policy

The trustees have reviewed the charity's requirements for reserves, they confirm they are happy that the level of reserves held is of adequate level.

FUTURE PLANS

The charity intends to:

- Increase foster recruitment to expand intake capacity.
- Strengthen behavioural support resources for fosterers and adopters.
- Maintain compliance with Scottish Government licensing and APHA transport requirements.
- Continue public education on responsible ownership of poodle cross breeds.
- Support and retain experienced volunteers to ensure operational continuity.
- Monitor veterinary expenditure closely and explore cost management strategies where possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity made no changes to its governance structure, policies, or management arrangements during the reporting period. The charity reviewed all policies relating to welfare, safeguarding, data protection, and financial management and confirmed they were fit for purpose.

The charity continued to operate through a volunteer led model, supported by foster carers, transport volunteers, behavioural assessors, and administrative personnel.

Recruitment and appointment of new trustees

Any person who is prepared to act as a trustee, and is allowed to do so by law, may be appointed as a trustee by ordinary resolution or by a decision of the trustees.

Existing trustees can propose new trustees, and these are individuals known to the trustees. Information is provided as to the proposed trustees and their skills and abilities and the existing trustees approve the proposal or otherwise.

Trustees can also be recruited from volunteers who have previously demonstrated their abilities through their work for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Managing Director, Mrs B E Turnbull, oversees the day to day operations of the charity assisted by a group of volunteers.

The trustees aim to meet at least once per annum, at which meetings operational and strategic decisions are made. Outwith these meetings trustees are in regular daily contact.

Tasks are delegated to the trustees for action as deemed appropriate.

Induction and training of new trustees

Prior to being appointed, a proposed trustee will attend trustee meetings as an observer to obtain an understanding of the charity's activities and procedures.

The Chairperson meets with new trustees to explain the charity's function and provide background information.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity monitored several ongoing risks:
- National shortage of foster carers, which remains the most significant constraint on intake capacity.
- Substantial and ongoing increases in veterinary costs, now approximately 50% higher than the previous year.
- Increased behavioural complexity in surrendered dogs.
- Public misconceptions regarding breed specific needs.
- Administrative demands associated with licensing and regulatory compliance.

Existing processes remained effective in mitigating these risks, though rising veterinary costs and foster shortages continue to limit operational flexibility.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC371597 (Scotland)

Registered Charity number

SC041560

Registered office

New Market Street
Castle Douglas
DG7 1HY

Trustees

Mrs B E Turnbull
Mrs L Crackett Dog Carer
Mrs J P Mcardle

Independent Examiner

Eilidh Harman BA (Hons) CA
Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
The Royal Bank of Scotland
133 King Street
CASTLE DOUGLAS
DG7 1NB

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

06/10/2026

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



.....
Mrs B E Turnbull - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOODLE TRUST (LIMITED BY GUARANTEE)

I report on the accounts for the year ended 31 January 2026 set out on pages six to twelve.

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.

Eilidh Harman

Eilidh Harman BA (Hons) CA
The Institute of Chartered Accountants of Scotland

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

Date: 07/10/2026

DOODLE TRUST
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		50,046	45,530
Other trading activities	2	5,732	5,264
Total		55,778	50,794
EXPENDITURE ON			
Raising funds		-	441
Charitable activities			
General Charity		66,149	49,106
Total		66,149	49,547
NET INCOME/(EXPENDITURE)		(10,371)	1,247
RECONCILIATION OF FUNDS			
Total funds brought forward		192,545	191,298
TOTAL FUNDS CARRIED FORWARD		182,174	192,545

The notes form part of these financial statements

DOODLE TRUST
(LIMITED BY GUARANTEE)

BALANCE SHEET
31 JANUARY 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
FIXED ASSETS			
Tangible assets	7	20,779	25,775
CURRENT ASSETS			
Cash at bank		162,631	167,904
CREDITORS			
Amounts falling due within one year	8	(1,236)	(1,134)
NET CURRENT ASSETS		161,395	166,770
TOTAL ASSETS LESS CURRENT LIABILITIES		182,174	192,545
NET ASSETS		182,174	192,545
FUNDS	9		
Unrestricted funds		182,174	192,545
TOTAL FUNDS		182,174	192,545

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 in accordance with Section 476 of the Companies Act 2006.

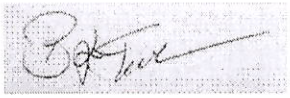
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 .....06/10/2026..... and were signed on its behalf by:



.....
B E Turnbull - Trustee

The notes form part of these financial statements

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.

Plant and machinery	-	10% on reducing balance
Motor vehicles	-	20% on reducing balance
Computer equipment	-	25% on reducing balance

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

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.

Company Status

The Charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per person.

FINANCIAL INSTRUMENTS

Cash

Cash and cash equivalents comprise cash on hand and call deposits, and other short term high liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

continued...

1. ACCOUNTING POLICIES - continued

Trade Debtors
Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

Trade Creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the organisation does not have conditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are represented as non current liabilities.

Borrowings
Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of financial activities over the period of the relevant borrowing.

Provisions and contingencies
Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

2. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Merchandise sales	320	484
Commission from affiliates	5,412	4,780
	5,732	5,264

3. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
General Charity	4,995	1,836	6,831

continued...

4. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	4,996	6,228

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the year ended 31 January 2025.

TRUSTEES' EXPENSES

During the year ended 31 January 2026 there were no expenses reimbursed to trustees (2025: £Nil).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,530
Other trading activities	5,264
Total	50,794
EXPENDITURE ON	
Raising funds	441
Charitable activities	
General Charity	49,106
Total	49,547
NET INCOME	1,247
RECONCILIATION OF FUNDS	
Total funds brought forward	191,298
TOTAL FUNDS CARRIED FORWARD	192,545

continued...

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 February 2025 and 31 January 2026	4,622	44,659	2,076	51,357
DEPRECIATION				
At 1 February 2025	2,817	21,114	1,651	25,582
Charge for year	180	4,709	107	4,996
At 31 January 2026	2,997	25,823	1,758	30,578
NET BOOK VALUE				
At 31 January 2026	1,625	18,836	318	20,779
At 31 January 2025	1,805	23,545	425	25,775

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Accrued expenses	1,236	1,134

9. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	192,545	(10,371)	182,174
TOTAL FUNDS	192,545	(10,371)	182,174

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,778	(66,149)	(10,371)
TOTAL FUNDS	55,778	(66,149)	(10,371)

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.24	Net movement in funds	At 31.1.25
	£	£	£
Unrestricted fund	191,298	1,247	192,545
TOTAL FUNDS	191,298	1,247	192,545

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	50,794	(49,547)	1,247
TOTAL FUNDS	50,794	(49,547)	1,247

10. RELATED PARTY DISCLOSURES

During the year the Charity paid costs totalling £4,290 to a trustee for storage of equipment.

DOODLE TRUST
(LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations Dogs	28,018	26,711
Other Donations	22,028	18,819
	50,046	45,530
Other trading activities		
Merchandise sales	320	484
Commission from affiliates	5,412	4,780
	5,732	5,264
Total incoming resources	55,778	50,794
EXPENDITURE		
Other trading activities		
Purchases	-	441
Charitable activities		
Rent	10,050	5,760
Heat and light	547	996
Telephone	804	1,627
Post, advertising & stat	270	29
Website	1,965	1,199
Veterinary and Health Costs	37,956	22,310
Transport Costs	2,052	2,712
Repairs	238	2,245
Dog food	3,397	2,543
Insurance	1,939	1,424
Paypal & Just Giving charges	100	346
	59,318	41,191
Support costs		
Management		
Plant and machinery	180	201
Motor vehicles	4,709	5,886
Computer equipment	106	142
	4,995	6,229
Governance costs		
Accountancy and legal fees	1,836	1,686
Total resources expended	66,149	49,547
Net (expenditure)/income	(10,371)	1,247