Saints Sled Dog Rescue

Charity No. SC044070

Trustees' Report and Unaudited Accounts

31 March 2025

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC044070

[redacted]

Accountants

Mason & Co
6 The Old Quarry
Nene Valley Business Park
Oundle
Peterborough
PE8 4HN

OBJECTIVES AND ACTIVITIES

The Charity is an unincorporated association which is controlled by its governing document. The association became a registered charity from 12 June 2013.

The objectives of the charity are:
- To advance animal welfare by rescue and rehoming of Siberian Huskies and Alaskan Malamutes throughout the United Kingdom.
- Teach the public about irresponsible breeding.
- Attend schools to educate about the breeds, how they are a working dog and not just pets.
- To promote the welfare of Alaskan Malamutes and Siberian Huskies within the United Kingdom.

The Trustees confirm that they have complied with the duty to have due regard for general guidance on public benefit. They have attended dog shows during the year to promote the Charity and educate individuals on the breed. The Charity has an educational DVD which is shown at all events and is now included on the website. The Charity has provided support to many dog owners and continues to adopt dogs for health and welfare reasons through its network of volunteer fosterers and will arrange rehoming of dogs where ever possible.

The Charity is currently run solely by volunteers. It is estimated that there are in excess of 100 in the United Kingdom and Republic of Ireland. The Trustees would like to thank these individuals for their very important contribution during the year.

ACHIEVEMENTS AND PERFORMANCE

The main achievements of the charity in the year are as follows:
- The Charity works closely with Saints Sled Dog Rescue Ltd (Charity No. 1204365). This is a Charity registered in England & Wales. During the year Saints Sled Dog Rescue Ltd has invested in a kennels facility. The facilities available at this site are available to the Charity to assist with the welfare and health needs of dogs before they are rehomed.
- Continued its partnership with Pets at Home, RSPCA, Wood Green Animal Shelter, Battersea Dogs Home and Animal Dogs & Cats Home.
- The continued development of the Charity's educational program. Following the securing of grants it has been possible for the Charity to purchase projectors, laptops and gazebos.

FINANCIAL REVIEW

The principal funding sources are general donations, sponsorship of specific dogs in care, donations received from adopters when the dogs are rehomed, income generated from fundraising events and income generated from the sale of merchandise. Longer term the Charity would like to obtain grant funding for specific projects and establish a relationship with longer term sponsors.

During the year it has been the intention that all funds generated are expended in accordance with the objectives of the Charity. However, the Charity aims to build-up the equivalent of 3 months operating costs into reserves. This would act as a buffer if there was a drop in income or allow the orderly winding down of the Charity if required.

PLANS FOR FUTURE PERIODS

Our aims and objectives for the coming year are:
- Utilise the kennels facilities operated by the related related charity Saints Sled Dog Ltd.
- Continue to seek partnerships with suppliers for natural treats and dog accessories.
- Plan for for the development of the Charity. Including the increase in volunteers, website updates and policy enhancement.
- Increase participation in shows to educate the public, boost volunteer recruitment and bring more dogs into the rescue.
- Develop a podcast for education and to increase awareness of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Saints Sled Dog Rescue is an unincorporated association. It is a Charity registered in Scotland (No. SC044070) but operates throughout the United Kingdom. It operates under the terms of the governing document dated 12 June 2013.

The Trustees are responsible for the day to day management of the Charity. They are in daily contact and will meet 4 times a year (including the AGM). To carry out the Charity's objectives the UK has been split into 18 areas and the Republic of Ireland is currently treated as one area. These areas are currently managed by volunteer Area Co-ordinators. Area Co-ordinators have the following responsibilities:

- Liaise with Trustees on a daily basis.
- Assess dogs to be rescued.
- Organise adoptions or foster homes for dogs.
- Carry out home checks for potential adopters and fosterers.
- Promote the Charity in their area.
- Carry out education in their area.

As the Charity grows the intention is to increase the number of Area Co-ordinators. The Charity currently has no paid employees but the Trustees recognise that an employed administrator may be required in the future.

New Trustees are usually invited to join from the existing volunteer network. However, the Charity is always looking to recruit from outside of the existing volunteer network to bring in new expertise (such as legal and financial).

New Trustees are currently given verbal training by existing Trustees and urged to review their responsibilities using online resources. The longer term plan is to produce an internal induction pack.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

[redacted]

Trustee

29 December 2025

Independent Examiner's Report to the trustees of Saints Sled Dog Rescue

I report on the financial statements of Saints Sled Dog Rescue for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended). The charity trustees consider that an 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 report

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:

(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
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 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.

[redacted]

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6 The Old Quarry
Nene Valley Business Park
Oundle
Peterborough
PE8 4HN
29 December 2025

Saints Sled Dog Rescue
Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	17,991	17,991	18,694
Charitable activities	4	8,546	8,546	5,421
Other trading activities	5	1,521	1,521	2,391
Total		28,058	28,058	26,506
Expenditure on:				
Raising funds	6	1,030	1,030	1,540
Charitable activities	7	26,872	26,872	44,330
Total		27,902	27,902	45,870
Net gains on investments		-	-	-
Net income/(expenditure)		156	156	(19,364)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		156	156	(19,364)
Other gains and losses				
Net movement in funds		156	156	(19,364)
Reconciliation of funds:				
Total funds brought forward		1,709	1,709	21,073
Total funds carried forward		1,865	1,865	1,709

Saints Sled Dog Rescue
Balance Sheet

at 31 March 2025

Charity No. SC044070	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	9	505	673
		505	673
Current assets			
Stocks	10	1,500	1,000
Cash at bank and in hand		1,059	4,235
		2,559	5,235
Creditors: Amount falling due within one year	11	(1,199)	(4,199)
Net current assets		1,360	1,036
Total assets less current liabilities		1,865	1,709
Net assets excluding pension asset or liability		1,865	1,709
Total net assets		1,865	1,709
The funds of the charity			
Unrestricted funds			
General funds		1,865	1,709
		1,865	1,709
Total funds		1,865	1,709

Approved by the trustees on 29 December 2025

And signed on their behalf by:

[redacted]

Trustee
29 December 2025

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	156	(19,364)
Adjustments for:		
Depreciation of property, plant and equipment	168	224
Increase in stocks	(500)	-
Decrease in trade and other receivables	-	699
(Decrease)/Increase in trade and other payables	(3,000)	122
Net cash used in operating activities	(3,176)	(18,319)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(3,176)	(18,319)
Cash and cash equivalents at the beginning of the year	4,235	22,554
Cash and cash equivalents at the end of the year	1,059	4,235
Components of cash and cash equivalents		
Cash and bank balances	1,059	4,235
	1,059	4,235

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Motor Vehicle	25% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	18,694	18,694
Charitable activities	5,421	5,421
Other trading activities	2,391	2,391
Total	26,506	26,506
Expenditure on:		
Raising funds	1,540	1,540
Charitable activities	44,330	44,330
Total	45,870	45,870
Net income	(19,364)	(19,364)
Net income before other gains/(losses)	(19,364)	(19,364)
Other gains and losses:		
Net movement in funds	(19,364)	(19,364)
Reconciliation of funds:		
Total funds brought forward	21,073	21,073
Total funds carried forward	1,709	1,709

3 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
17,991	17,991	18,694
17,991	17,991	18,694

4 Income from charitable activities

Unrestricted	Total 2025	Total 2024
£	£	£
8,546	8,546	5,421
8,546	8,546	5,421

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
	1,521	1,521	2,391
	1,521	1,521	2,391

6 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising trading costs			
	1,030	1,030	1,540
	1,030	1,030	1,540

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
	24,969	24,969	43,157
Governance costs			
	1,903	1,903	1,173
	26,872	26,872	44,330

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Motor Vehicle			Total
	£	£	£	£
Cost or revaluation				
At 1 April 2024	-	7,960	839	8,799
At 31 March 2025	-	7,960	839	8,799
Depreciation and impairment				
At 1 April 2024	-	7,288	838	8,126
Depreciation charge for the year	-	168	-	168
At 31 March 2025	-	7,456	838	8,294
Net book values				
At 31 March 2025	-	504	1	505
At 31 March 2024	-	672	1	673

10 Stocks

	2025	2024
	£	£
Finished goods	1,500	1,000
	1,500	1,000

11 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	3,000
Accruals	1,199	1,199
	1,199	4,199

12 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
		£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	1,709	28,058	(27,902)	-	1,865
Total funds	1,709	28,058	(27,902)	-	1,865

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	505	505
Net current assets	1,360	1,360
	1,865	1,865

14 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	4,235	(3,176)	1,059
	4,235	(3,176)	1,059
Net debt	4,235	(3,176)	1,059

Saints Sled Dog Rescue
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
	17,991	17,991	18,694
	17,991	17,991	18,694
Charitable activities			
	8,546	8,546	5,421
	8,546	8,546	5,421
Other trading activities			
	1,521	1,521	2,391
	1,521	1,521	2,391
Total income and endowments	28,058	28,058	26,506
Expenditure on:			
Costs of other trading activities			
	1,030	1,030	1,540
	1,030	1,030	1,540
Total of expenditure on raising funds	1,030	1,030	1,540
Charitable activities			
	24,969	24,969	43,157
	24,969	24,969	43,157
Governance costs			
	1,903	1,903	1,173
	1,903	1,903	1,173
Total of expenditure on charitable activities	26,872	26,872	44,330
General administrative costs, including depreciation and amortisation			
Depreciation of Motor Vehicle	-	-	-
Total expenditure	27,902	27,902	45,870
Net gains on investments	-	-	-
Net income/(expenditure)	156	156	(19,364)
Net income/(expenditure) before other gains/(losses)	156	156	(19,364)
Other Gains	-	-	-

Net movement in funds	156	156	(19,364)
Reconciliation of funds:			
Total funds brought forward	1,709	1,709	21,073
Total funds carried forward	1,865	1,865	1,709