

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|--|----------------------------------|--|------|----|-----------------|-------|---|----|
| Report to the trustees/members of | Charity name | The Edward Foundation | | | | | | |
| | Registered charity number | SC044288 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | | |
| | Day | Month | Year | to | Day | Month | Year | |
| | 01 | April | 2024 | | 31 | March | 2025 | |
| Set out on pages | N/A | | | | | | (remember to include the page numbers of additional sheets) | |

| | |
|---|---|
| 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts. |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p> |
| Signed: | <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> |

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which [redacted] come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Chairmans Report 2024 – 2025 Who We Are The Edward Foundation was founded in March 2011. Up until September 2013 it was in existence as an unregistered organisation helping a few bulldogs at risk each year. Originally a group of people on a Bulldog Owners Forum joined together to help raise the money to save a very poorly looking bulldog that was being offered for stud and then for sale on the internet after all other avenues of getting him help proved fruitless. The bulldog was secured and renamed Edward and then gifted to bulldog rescue for treatment as there were no resources in place to cope with his obvious medical needs. It was then discussed that there was a need for an organisation to help those bulldogs that would never be signed over freely by their owners to a designated rescue, the bulldogs being sold simply as a commodity via the internet because, as a breed no matter what their condition mentally or physically, they have a substantial value. Bulldogs are at huge risk when it comes to breeding. The high price that even unregistered puppies can command means bitches are bred and bred from a young age then sold on to the next person to use at will. The second bulldog helped was in such a situation. Honey was being offered in season ready to mate and had had a life of backyard after backyard. She was collected and gifted and her life changed for the better she is now a much loved family pet. It was then The Edward Foundation was created. With the creation of the main Facebook group over 10 years ago The Edward Foundation suddenly gained a huge following very quickly and now has over 32k members. Fundraising took off and there was suddenly the ability to help many more bulldogs. There is a website www.theedwardfoundation.co.uk that was built and is maintained by The Edward Foundation Chairwoman. All bulldogs are now advertised on the website with all bulldogs for adoption available via the main Facebook group & Facebook Business Page. We will also advertise any bulldog available in other rescues if we are asked to do so. We believe all bulldogs deserve a loving home so if we can help any reputable rescue find a forever home for a dog under their care then we will. The website gives information on the work the Charity does, ways to donate, up and coming events and has a merchandise section that raises a small profit but more importantly brings public awareness to the Foundation The Year In Figures During the year April 1st 2024- March 31st 2025 a total of 91(251) dogs were helped. 12 (11) Dogs were put to sleep due to severe aggression towards people during the course of temperament testing when it was deemed they were too unpredictable to safely rehome into a family environment. (Some of these may have included dogs already adopted where unpredictable aggression happened in the new home at some point) 5 (17) Dogs were put to sleep whilst in foster due to medical issues when it was deemed they were suffering and the prognosis was dire &/or their quality of life was irrevocably affected. 99 (210) Dogs in total were successfully re-homed in the year 2024/2025 0 (12) Dogs were returned to their original owner for various reasons (change of heart etc) The Edward Foundation asks for a rehoming fee of between £150 (for older bulldogs over 6yrs) to £450 (for younger bulldogs under 1yr) with £50 increments between per year of age.. This does not include any veterinary treatment that the dog has cost the Charity. It is at the Trustees discretion, when it comes to any particularly elderly bulldogs or those with

ongoing medical needs, whether they are rehomed with a fee or not. The cost of our Rehoming Donations have not changed from the previous financial year despite veterinary costs rising. Helping dogs from other countries is no longer a practice we feel we can endorse because there are now far too many dogs in this country needing homes. The amount we are asked to take on a daily basis can range from anywhere between 3-10 dogs but sadly we are limited by the number of foster homes we have available, so can only help a fraction of those we are asked to take. We believe in giving every dog the best chance possible so we will only take in to foster the ones we know we have the correct resources available for. The Charity receives no help with spaying/neutering costs due to the fact we do not have a physical kennel address. All the bulldogs we help are currently kept in foster homes as part of a family where they can be assessed in the kind of environment they will ultimately be living in permanently. We have several vet practices around the country that do give us between a 10-20% discount but on average a spay will cost £450- £650 and a neuter £300. We try and spay all bitches as long as there is no medical/physical reason why this cannot be done. If a bitch has recently had a season or is not medically fit enough to be spayed then they are only rehomed to people we trust and on a very strict neuter contract that is followed up. Males are neutered as standard also unless it is medically unsuitable. All bulldogs are chipped, flea'd, wormed & vaccinated fully (including kennel cough vaccine) as standard.

Volunteers The network of volunteers numbers 247 this year (2024-5) and is still vital to the work the Charity does. However the number of foster carers though seems to have declined. Current socio economic climates may play a part in this so we hope things may pick up moving forward. Without their help collecting, fostering, transporting, home checking and fundraising the Charity would never have been as successful as it is. All volunteers are recruited and checked by our volunteer coordinator Adam Williams via our dedicated volunteer email edwardfoundationvolunteer@gmail.com. They fill out a detailed volunteer form with the Charities Code of Conduct rules in the first instance and are then homechecked (still via virtual homechecks we have found this gives us consistency). They receive full support every step of the way from [REDACTED], who are available 24/7 365 days a year to help with any issues that may arise from picking up a maltreated, traumatised bulldog. In the main it is foster carers that are the most needed, especially households with no other dogs. On average the maximum amount of time a bulldog was in foster care was 2-6wks, but that can now can be months due to medical issues being addressed or simply trying to find the right home. Bulldog temperament is assessed by the volunteer using a typical temp-test form. The volunteer is responsible for overseeing the bulldogs medical treatment. All bulldogs are taken for a health check before rehoming. Any veterinary needs are administered by the fosterer with full support as before & all costs covered by the Charity. The volunteer does not have to pay & claim the monies back. Finding a bulldog a suitable forever home is a priority. All volunteers are encouraged to update regarding their fosters regularly on the Facebook group. People are encouraged to get involved with a bulldogs journey from coming into foster to being rehomed. It

inspires many to help in their own way. There were 247 (244) volunteers in the year 2024 to March 2025. Volunteers are not remunerated for their time but any costs they incur are covered. Fuel, dog food, sundries etc. The Charity also has a dedicated behaviourist in Samantha Williams that will help any new owner and bulldog having issues settling together. If phone advice hasn't worked then the Charity will help by sending a behaviourist in to observe the bulldog and owner in their own home. Sometimes this kind of help is invaluable and saves an already traumatised bulldog from being rehomed again. Trustees The Trustees up to March 31st 2025 remain as [REDACTED] [REDACTED] s Going Forward The aim of The Edward Foundation has never changed. The desire to simply help unwanted unloved bulldogs into a better life. As we grow as a Charity people management also becomes more of a challenge. Again we can only do our best! We will continue to raise awareness, raise money and raise our game. Signed [REDACTED]

**The Edward Foundation
Independent Examiners Report
For the Year ended 31st March 2025**

**The Edward Foundation
Independent Examiners Report
For the Year ended 31st March 2025**

Respective responsibilities of trustees and examiner

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Basis of independent examiner's statement

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Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

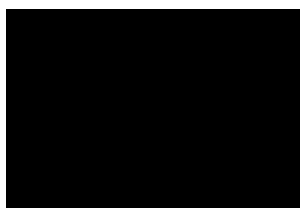
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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:

Date:



DGM Consultancy

ACCA



The Edward Foundation
Receipts and Payments Account
For the Year ended 31st March 2025

| | <u>2025</u> | | <u>2024</u> | |
|------------------------------------|-------------|-----------------------|-------------|----------------------|
| | £ | £ | £ | £ |
| Income/ Receipts | | | | |
| Adoption Fee's | | - | | - |
| Donations | | 197.384 | | 232.065 |
| Interest earned | | - | | - |
| Other income | | - | | - |
| Total income | | <u>197.384</u> | | <u>232.065</u> |
| Expenses/ Payments | | | | |
| Dogs purchased | | - | | - |
| Veterinary bills | 137.286 | | 156.337 | |
| Dog sundries (food etc) | 19.249 | | 16.634 | |
| Postage | 1.165 | | 683 | |
| Sundry expenses | | - | | - |
| Motor and travel | 7.890 | | 3.789 | |
| Professional fee's (behaviourists) | 1.750 | | 1.872 | |
| Merchandise | 415 | | 927 | |
| Total expenses | | <u>(167.755)</u> | | <u>(180.242)</u> |
| Surplus | | <u>29.629</u> | | <u>51.823</u> |
| Opening balance | | 75.561 | | 23.738 |
| Closing balance | | <u><u>105.190</u></u> | | <u><u>75.561</u></u> |

The Edward Foundation
Statement of Balances
For the Year ended 31st March 2025

| | <u>2024</u> | <u>2024</u> |
|---|-----------------------|----------------------|
| Opening balance (Bank current account) | 75.561 | 23.738 |
| Receipts | 197.384 | 232.065 |
| Payments | (167.755) | (180.242) |
| Closing balance (Bank current account) | <u><u>105.191</u></u> | <u><u>75.561</u></u> |
| Bank account 1 - trustee | 27.488 | 8.633 |
| Bank account 2 - trustee | 77.703 | 66.928 |
| Total bank balances | <u><u>105.191</u></u> | <u><u>75.561</u></u> |