REGISTERED CHARITY NUMBER SC044440
REGISTERED COMPANY NUMBER CS001308

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 November 2025
Give a Dog a Bone (and an animal a home)

Give a Dog a Bone (and an animal a home)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 November 2025

Give a Dog a Bone (and an animal a home)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 November 2025

The trustees who are also the 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 November 2025. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Give a Dog a Bone (and an animal a home) was granted charitable status in November 2013.

Objectives and aims

The aim of the charity is to tackle loneliness for older adults via animal companionship.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We operate two main projects in order to achieve this aim:

The first is our original, long standing, project where we support the over 60s to afford a rescue pet companion – it's a WIN/WIN – the person gets a friend and the animal gets a home!
The second project was launched in January 2018, called 'Companionship in the Community' – a community-based project, providing a safe space for older adults to make new friends, learn new skills and mix with dogs!

Project number 1 allows older adults, who would love an animal companion - but are worried about the costs involved - financial assistance to adopt a pet.

Project number 2 recognises that many older adults love animals but, for whatever reason, do not (or cannot) have their own pet. Our community space project offers the opportunity to make new friends, learn new skills and mix with our special team of Companionship Dogs – without the pressure of taking a dog home!

Achievements

Over the years we have helped thousands of older adults to have a more engaged existence with both peers and animals alike and have won several awards for our unique charitable offering.
Give a Dog a Bone's 12th year commenced on the 1st December 2024 and it was an exceptional year, in many ways.

When we signed off last year's Trustee Report, we provided two important updates:

1) The intention to upgrade/upscale our Shawlands community space
2) The identification of a potential new community space unit in the East of Scotland (Dunfermline)

At that stage, we acknowledged that Year 12 would be challenging - both financially and resource wise – but, having previously had two profitable years – we were confident that we could undertake the challenge.
It had long been our strategy that we would open in the East, as well as increase capacity in Shawlands – if the right units became available.

We got the keys to both community spaces early 2025. Dunfermline was an empty shell - and needed everything done - and Shawlands needed a refurb to fit our purpose and branding.

Both community spaces opened in April 2025, within two weeks of each other. This was not by design but by coincidence and, we should note, getting both ready at the same time was probably our biggest challenge of Year 12. We are a small team, and the impact of both refurbishment projects running alongside each other, was a definite strain on our limited resources.

That being said, the outcome has been fantastic, and we saw a footfall of 4,767 in Dunfermline in its first seven months and an increase of 6% footfall in Shawlands since we moved, next door, to larger premises.

We have a brand-new community of older adults accessing our services in Dunfermline and the Shawlands space is far more comfortable than it was before.
Both moves have been a success.

As a direct result of these investments, our costs rose approx. £100,000 in Year 12. This was expected due to the cost of one-off refurbishments, as well as increased community space costs, including rent, staffing, utilities etc.

We are proud to have created new employment opportunities, as well as having increased volunteer opportunities, and our pool of active volunteers rose by around 40% in 2025 - to 60 active volunteers.

Footfall across our community spaces continues to rise, with our footfall for 2025 being in the region of 25,000.
We are extremely proud to say that a large percentage of our beneficiaries visit their local community space several times per week. Highlighting just how integral we are to their daily lives.

Our financial support scheme remains steady, with approximately 60 households benefitting from a financial helping hand towards their pet companion.
In 2025, we were proud to hand out over 300 pet food packages to those who were struggling to feed their pet.
Funders continue to be of huge importance to GADAB and, in particular, we would like to acknowledge The National Lottery and RS MacDonald for their continued support.

In 2025, we welcomed two new charity partnerships with The Manolo Blahnik Foundation and The Scotto approaching us to explore opportunities.

Attracting new Charity Partners, especially multi-year funders, is hugely important to the sustainability of the charity and remains a key aim, going forward.

As mentioned, it has long been our strategy to improve Shawlands and open in the East, so the financial impact of both moves had been thoroughly considered by the Board of Trustees.
However, in the last quarter, we received word that a supporter had passed away leaving us a substantial amount of money in her will. A dog lover who worked very hard and passed, well before her time. We were so saddened to hear of her story and beyond shocked that she had pledged such a large amount to GADAB, to help others.

Without this donation, Year 12 income would still have been higher than Year 11 – however – it's fair to say that, as a result of her kindness, Year 12 finished in profit – rather than loss.

As we enter into Year 13, we know that expenditure will being higher than ever before, as we embark on our first full year of running 4 community spaces. This is challenging but, we hope, achievable. We look forward to the help of our supporters and funders alike to continue on this exciting journey with us.

Future Plans

<u>Some Strategic Ambitions Going Forward:</u>

Funding - Becoming sustainable

- A target of £500,000 by end of 2026
- Assuming this growth is achievable, a longer-term ambition would be to increase this to £700,000 by end 2030
- Raising annual income of £700,000 per annum, would enable GADAB to run six community spaces by end 2030

Team - Continue to build a team of great people who share our values

- Mitigate key people risks
- Reduce over reliance on key individuals
- Free time up for Leaders
- Succession planning

Charity Friends - To reach and support more people

- Our ambition is to increase our Charity Friends to 1,400 by the end of 2026
- Legacy Fundraising remains high on the agenda and we were grateful to receive a large legacy in 2025 which transformed the year from a loss making to a profit making year. This further highlights the importance of this area
- Potential ambassador role for high profile dog lover

Community Spaces

- Our goal is for community spaces to pay for themselves by attracting local funding in each area
- Donations from locals in community spaces contributes to this
- 2027 Target – 5th Community Space
- 2030 Target – 6th Community Space

Team Working

- Trustees and team working together
- Periodically check in with how we are meeting our aspirations, assess and change as needed
- Continue to recruit in specialisms

Ethos

- Setting strategic ambitions and growth targets is driven by the desire to help more people and keep
- The more good work we do, the more people will know about us, hear about us and support us
- When we do good work, money comes to us.

FINANCIAL REVIEW

Financial overview

Overall reserves have increased by £66,465 during the year to 30 November 2025 (Increase £43,882 year to 30 November 2024). Total income in the year was £467,529 an increase on the prior year of £116,087.

Reserves policy

The Trustees recognise the need for the charity to have reserves (that is, those funds that are freely available), which will enable it to cope with unexpected fluctuations in income and expenditure, to take advantage of development opportunities that might otherwise cause cash flow problems and to act as responsible employers in the event of termination of specific funding of the organisation.

The trustees' policy is to aim to retain 6 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. At 30 November 2025, unrestricted reserves totalled £256,825.

Governing document

Give a Dog a Bone (and an animal a home) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 20 November 2013. Its registered Company number is CS001308 and Registered Charity number is SC044440. It operates from its registered office of 121 Eastwoodmains Road, Clarkston G76 7HD.

Recruitment and appointment of new trustees

The Trustees of the charity meet bi-monthly, with regular communications in between, to discuss and review the progress of the charity. Membership to the management committee is open to all. Trustees will be elected at the annual general meeting.

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

Ali Mundell, Trustee & Chair (appointed Chair 18 Feb 2025)
Louise Russell, Chief Executive & Trustee
Colin Scott, Trustee (Resigned 11 March 2026)
Suzanne Neville, Trustee (Resigned as Chair 18 Feb 2025)
Graham Stevens, Trustee

Treasurer
Yvonne Logan

Independent Accountant
Sheila Fazal, CA
Social Enterprise Accountancy Scotland CIC
2nd Floor, 48 West George Street
Glasgow, G2 1BP

Bank
TSB

Key management personnel
Louise Russell, Chief Executive & Trustee

ON BEHALF OF THE BOARD ON 11 May 2026

Signed by:
Louise Russell
043D7A0812CC462...

Louise Russell
Trustee

Examiner's Report to the Trustees of Give a Dog a Bone (and an animal a home)

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 9 to 18

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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 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

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe

1. 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 accounts which accord with the accounting records and 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.

DocuSigned by:

Signed: Sheila Fazal

F556EFD9032446B...

Name: **Sheila Fazal**
Relevant Professional qualification/professional body: **ICAS**

Address: **Social Enterprise Accountancy Scotland CIC, Clyde Offices, 2nd Floor, 48 West Geroge Street, Glasgow, G2 1BP**

Date: 11 May 2026

Give a Dog a Bone (and an animal a home)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 30 November 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME FROM					
Donations and legacies	2	358,671	108,858	467,529	351,442
Charitable activities	3	0	0	0	0
Other income		0	0	0	0
Total		**358,671**	**108,858**	**467,529**	**351,442**
EXPENDITURE ON					
Raising funds		10,008	0	10,008	15,436
Charitable activities	4	287,962	97,384	385,346	286,730
Other	5	5,710	0	5,710	5,394
Total		**303,680**	**97,384**	**401,064**	**307,560**
NET INCOME/(EXPENDITURE)		54,991	11,474	66,465	43,882
Transfer between funds		0	0	0	0
Net movement in funds		54,991	11,474	66,465	43,882
RECONCILIATION OF FUNDS					
Total funds brought forward		201,834	10,000	211,834	167,952
TOTAL FUNDS CARRIED FORWARD		**256,825**	**21,474**	**278,299**	**211,834**

The notes form part of these financial statements

Give a Dog a Bone (and an animal a home)

BALANCE SHEET

FOR THE YEAR ENDED 30 November 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	13,219	11,938
CURRENT ASSETS			
Stock		0	0
Debtors	10	15,155	5,428
Cash at bank and in hand		251,510	196,200
		266,665	201,628
CREDITORS			
Amounts falling due within one year	11	1,585	1,732
NET CURRENT ASSETS		265,080	199,896
TOTAL ASSETS LESS CURRENT LIABILITIES		278,299	211,834
NET ASSETS		278,299	211,834
FUNDS			
Unrestricted funds		256,825	201,834
Restricted funds		21,474	10,000
TOTAL FUNDS		278,299	211,834

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 on 11 May 2026
and were signed on its behalf by:

Signed by:

Louise Russell

043D7A0812EC462...

Louise Russell

Trustee

The notes form part of these financial statements

Give a Dog a Bone (and an animal a home)
CASHFLOW STATEMENT
FOR THE YEAR ENDED 30 November 2025

	Notes	2025 £	2024 £
Cashflow form operating activities:			
Cash generated from operations	1	61,932	46,712
Purchase of fixed assets		(6,622)	(14,979)
Net cash provided by (used in) operating activities		55,310	31,733
Change in cash and cash equivalents in the reporting period		55,310	31,733
Cash and cash equivalents at the beginning of the reporting period		196,200	164,467
Cash and cash equivalents at the end of the reporting period		251,510	196,200

The notes form part of these financial statements

NOTES TO THE CASHFLOW STATEMENT
FOR THE YEAR ENDED 30 November 2025

	2025 £	2024 £
1. Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per statement of financial activities)	66,465	43,882
Adjusted for:		
Depreciation charges	5,341	4,606
(increase)/decrease in stock	0	0
Decrease/(increase) in debtors	(9,727)	(1,810)
Increase/(decrease) in creditors	(147)	34
Net cash provided by(used in) operating activities	61,932	46,712

2. Analysis of changes in net funds	**At 1/12/24 £**	**Cash flow £**	**At 30/11/25 £**
Net cash			
Cash in hand and in bank	196,200	55,310	251,510
Total	**196,200**	**55,310**	**251,510**

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

Going concern

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustee's Report. There are no material uncertainties about the charity's ability to continue.

Critical accounting judgements and key sources of estimation uncertainty

The company considers on an annual basis the judgements that are made by management when applying significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, 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.

Charitable activities

Costs of charitable activities are incurred on the charity's core operations, including support costs and costs relating to the governance of the charity.

Tangible fixed assets

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

Computer equipment - 33.3% on cost
Motor vehicles - 25% on cost
Office equipment - 25% on cost

Fixed assets are included in the balance sheet at cost less accumulated depreciation and impairment.

No assets with a gross value of less than £100 are capitalised. These items have been treated as expenditure in the Statement of Financial Activities.

Impairment of tangible fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. When the carrying value exceeds its recoverable amount, an impairment loss is recognised in the profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

Taxation

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

Fund accounting

Unrestricted funds

They can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds

They 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.

Transfers between funds

With regard to the use of both restricted and designated funds, the release represents an amount which matches the expenditure incurred in the year in respect of the relevant purpose of each fund. Transfers are made between funds for identified internal transactions such as staff training where funds are moved from unrestricted core income to a designated training fund.

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

Financial instruments

The charity only enters into financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments that are payable or receivable within one year. Typically trade debtors or trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalent includes cash in hand, deposits held at call with banks and other financial institutions.

Leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred over the term of the lease.

Pension commitments

The charity operates a defined contribution pension scheme . The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged against the Statement of Financial Activities represents the contributions payable to the scheme in respect of the accounting period.

Donated assets

Donated assets received by the charity are capitalised and recognised in the Statement of Financial Activities in the year they are received.

The basis of valuation is the price the charity estimates it would pay in the open market for goods of equivalent utility.

VAT

The company is not registered for VAT. Expenses are therefore shown inclusive of VAT in the financial statements.

2 DONATIONS AND LEGACIES	**2025** **£**	**2024** **£**
Donations	103,388	38,893
Fundraising	83,621	106,929
Legacies	125,167	0
Grants	155,353	205,620
	467,529	351,442

Grants received, included in the above are as follows:	**2025** **£**	**2024** **£**
Merchants House	2,000	0
The Clothworks	6,800	0
Omaze	15,000	0
Manolo Blahnik Foudation	25,000	0
Pets at Home	1,495	30,000
HSBC	0	21,770
Lottery	35,000	44,500
Lotto	20,000	20,000
R S Macdonald Charitable Trust	17,000	17,000
Russell Trust	1,500	0
Souter Trust	3,000	0
Second Chance Association	0	0
VASA	10,000	0
People's Health Trust	0	6,000
The Stafford Trust	0	5,000
Foundation Scotland	0	4,000
Stirling Volentary	0	10,000
Bar Capel Foundation	0	10,000
Garfield Weston Foundation	0	10,000
Mitchell Roberton	0	1,000
Sheppard & Wedderburn	0	2,000
GCVS- Glasgow Wellbeing Fund	0	9,600
Persula Foundation	2,000	0
Turcan Connell	5,000	5,000
CAF	0	5,000
The Grocers Charity	0	3,000
Arnold Clark	0	1,000
J&JR Wilson Trust	3,000	0
Miscellaneous	8,558	750
Grants	**155,353**	**205,620**

3 INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
		£	£
Activity	Type	0	0

4 CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Companionship in the Community	364,953	264,140
Animal Welfare	20,393	22,590
	385,346	286,730

5 GOVERNANCE COSTS

	2025	2024
	£	£
Legal fees	0	0
Accounting software and accountancy costs	5,710	5,394
	5,710	5,394

6 RELATED PARTY TRANSACTIONS

In the year to 30 November 2025, a salary of £44,121 including pension contribution (2024: £41,756) was paid to the chief executive.
This was the only key management personnel.
There were no other trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustee expenses

During the year no trustees were reimbursed any expenses. (2024: £nil)

	2025	2024
	£	£
Gross Salary	37,647	36,197
Social security costs	4,582	3,740
Other pension costs	1,892	1,819
	44,121	41,756

7 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	165,748	137,744
Social security costs	14,645	3,989
Other pension costs	5,387	4,732
	185,780	146,465

The average monthly number of employees during the year was a follows:		
Administrative	10	8
Management	1	1
	11	9

None of the employees benefits exceed £60,000

8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME FROM			
Donations and legacies	38,893	0	38,893
Grants	181,620	24,000	205,620
Fundraising activities	106,929	0	106,929
Charitable activities	0	0	0
Other income			0
Total	327,442	24,000	351,442
EXPENDITURE ON			
Fundraising	15,436	0	15,436
Charitable activities	233,578	53,152	286,730
Governance costs	5,394	0	5,394
Total	254,408	53,152	307,560
NET INCOME/(EXPENDITURE)	73,034	(29,152)	43,882
Transfer between funds	0	0	0
Net movement in funds	73,034	(29,152)	43,882
RECONCILIATION OF FUNDS			
Total funds brought forward	128,800	39,152	167,952
TOTAL FUNDS CARRIED FORWARD	**201,834**	**10,000**	**211,834**

9 TANGIBLE FIXED ASSETS

	Motor Vehicles	Office Equipment	Computer Equipment	TOTAL
COST	£	£	£	£
At 1 December 2024	25,823	3,509	8,143	37,475
Additions	0	4,480	2,142	6,622
Disposals	0	0	0	0
At 30 November 2025	25,823	7,989	10,285	44,097
DEPRECIATION				
At 1 December 2024	15,001	3,101	7,435	25,537
Charge for the year	3,607	1,222	512	5,341
Eliminated on disposal	0	0	0	0
At 30 November 2025	18,608	4,323	7,947	30,878
NET BOOK VALUE				
At 30 November 2025	7,215	3,666	2,338	13,219
At 30 November 2024	10,822	408	708	11,938

10 DEBTORS

	2025	2024
	£	£
Other debtors	10,955	1,228
Prepayments	4,200	4,200
	15,155	5,428

11 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	85	232
Social security and other taxes	0	0
Pension creditor	0	0
Other creditors	0	0
Accruals and deferred income	1,500	1,500
	1,585	1,732

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	13,219	0	13,219	11,938
Current assets	245,191	21,474	266,665	201,628
Current liabilities	(1,585)	0	(1,585)	(1,732)
	256,825	21,474	211,834	211,834