

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024
for
Staffie Smiles Rescue**

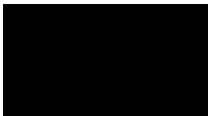
EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

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for the Year Ended 30 September 2024

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**Reference and Administrative Details
for the Year Ended 30 September 2024**

TRUSTEES



REGISTERED OFFICE

1 Drum View Avenue
Danderhall
Edinburgh
EH22 1NY

**REGISTERED CHARITY
NUMBER**

SC045602

INDEPENDENT EXAMINER

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

**Report of the Trustees
for the Year Ended 30 September 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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

The association aims to alleviate the negative social impact of stray, abandoned, and unwanted Staffordshire Bull Terriers (SBT) and their crossbreeds (SBTx) by rehoming them in suitable homes in Scotland and providing advice and support to dog owners across the UK. This effort includes promoting responsible dog ownership and humane behaviour towards SBTs/SBTxs through online platforms and community events, addressing overbreeding by advocating for spaying and neutering, and helping the public access affordable veterinary services. Additionally, the association encourages the microchipping of dogs for identification, stresses the importance of updating microchip data, and assists in reuniting missing or stolen dogs with their owners through social media.

To ensure the well-being of rehomed dogs, the association guarantees that all dogs receive necessary veterinary treatment, are spayed/neutered, vaccinated, microchipped, and temperament-assessed before rehoming. It also provides lifetime support to owners of rehomed dogs, including taking dogs back into care due to changes in owner circumstances or welfare concerns. This comprehensive approach ensures that no dog rehomed by the association is passed onto a new owner without proper oversight, thereby promoting the welfare and humane treatment of SBTs and SBTxs.

To enable us to do this, we fundraise both over social media and also attend dog related events. We also help raise awareness of SBT/SBTx, and the importance of neutering at these events.

All our dogs are assessed/walked by a committee member prior to being placed in a foster home. All necessary vet work is carried out also.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- We upgraded our record keeping to ShelterManager which is a great tool for storing all dog information in the one place.
- We helped an owner pay for a life threatening surgery that they would otherwise have not been able to afford.
- We rehomed 67 SBT/SBTx during this year.
- We spent over £42,000 this year in vets bills to ensure our dogs received any necessary treatments along with neutering, vaccinations, flea/worm treatment and microchips.
- We attended various fundraising events to help raise funds but also raise awareness of the breed.
- We partnered with Pets at Home this year. Staffie Smiles was their chosen charity and were allowed to hold a fundraising stall within the store throughout the year.
- We held a very successful virtual dog walk to raise funds but also encourage people to get outdoors and highlight the importance of exercising for your dog.

**Report of the Trustees
for the Year Ended 30 September 2024**

FINANCIAL REVIEW

The charity reported a deficit of (£12,285) in the year (2023: £15,114) and held unrestricted reserves of £18,914 at 30 September 2024.

Reserves policy

We aim to hold a reserve balance of £20,000. This allows us to be able to cover kennel fees, vet bills and keep our doors open to rehoming dogs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

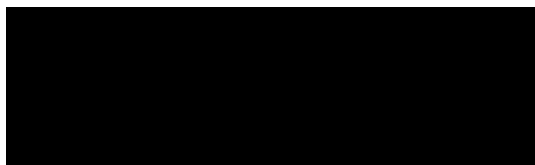
Governing document

The charity is an unincorporated association governed by its constitution.

Recruitment and appointment of new trustees

Trustees are recruited from committee members who are well known and trusted within the rescue. This must be agreed by over half of Trustees.

Approved by order of the board of trustees on ...2.7./0.1./2.0.2.5....and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Staffie Smiles Rescue**

I report on the accounts for the year ended 30 September 2024 set out on pages five to eleven.

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.

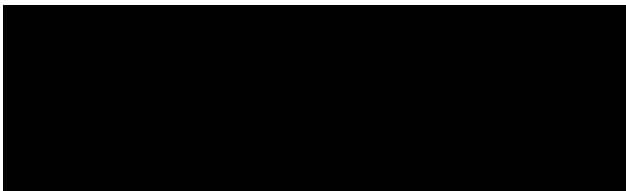
Independent examiner's statement

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.



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Roxburghshire
TD5 7HW

Date: 27/01/2025

**Statement of Financial Activities
for the Year Ended 30 September 2024**

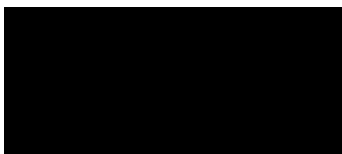
		30/9/24 Unrestricted fund £	30/9/23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	34,847	39,576
Charitable activities	3		
Rescue Centre		<u>21,758</u>	<u>39,120</u>
Total		<u>56,605</u>	<u>78,696</u>
 EXPENDITURE ON			
Charitable activities	4		
Rescue Centre		<u>68,890</u>	<u>63,582</u>
 NET INCOME/(EXPENDITURE)		(12,285)	15,114
 RECONCILIATION OF FUNDS			
Total funds brought forward		31,199	16,085
 TOTAL FUNDS CARRIED FORWARD		<u>18,914</u>	<u>31,199</u>

The notes form part of these financial statements

Balance Sheet
30 September 2024

	Notes	30/9/24 Unrestricted fund £	30/9/23 Total funds £
FIXED ASSETS			
Tangible assets	9	8,597	-
CURRENT ASSETS			
Debtors	10	2,983	1,024
Cash at bank		<u>15,222</u>	<u>35,780</u>
		18,205	36,804
CREDITORS			
Amounts falling due within one year	11	(7,888)	(5,605)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>10,317</u>	<u>31,199</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,914	31,199
		<hr/>	<hr/>
NET ASSETS		<u>18,914</u>	<u>31,199</u>
FUNDS	12		
Unrestricted funds		<u>18,914</u>	<u>31,199</u>
TOTAL FUNDS		<u>18,914</u>	<u>31,199</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27.01.2025.... and were signed on its behalf by:



**Notes to the Financial Statements
for the Year Ended 30 September 2024**

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.

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.

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

2. DONATIONS AND LEGACIES

	30/9/24	30/9/23
	£	£
Donations	<u>34,847</u>	<u>39,576</u>
	<u>34,847</u>	<u>39,576</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30/9/24 £	30/9/23 £
Fund generation	Rescue Centre	12,163	19,779
Adoption fees	Rescue Centre	8,945	10,641
Grants	Rescue Centre	650	8,700
		<u>21,758</u>	<u>39,120</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Rescue Centre	<u>60,619</u>	<u>8,271</u>	<u>68,890</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Rescue Centre	<u>7,641</u>	<u>630</u>	<u>8,271</u>

6. NET INCOME/(EXPENDITURE)

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

	30/9/24 £	30/9/23 £
Depreciation - owned assets	<u>920</u>	<u>-</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,576
Charitable activities	
Rescue Centre	
	<u>39,120</u>
Total	<u>78,696</u>
EXPENDITURE ON	
Charitable activities	
Rescue Centre	
	<u>63,582</u>
NET INCOME	15,114
RECONCILIATION OF FUNDS	
Total funds brought forward	16,085
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>31,199</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	<u>9,517</u>
DEPRECIATION	
Charge for year	<u>920</u>
NET BOOK VALUE	
At 30 September 2024	<u>8,597</u>
At 30 September 2023	<u>-</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24	30/9/23
	£	£
Other debtors	2,647	442
Prepayments	<u>336</u>	<u>582</u>
	<u>2,983</u>	<u>1,024</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24	30/9/23
	£	£
Trade creditors	7,258	5,105
Accrued expenses	<u>630</u>	<u>500</u>
	<u>7,888</u>	<u>5,605</u>

12. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	31,199	(12,285)	18,914
	<u>31,199</u>	<u>(12,285)</u>	<u>18,914</u>
TOTAL FUNDS	<u>31,199</u>	<u>(12,285)</u>	<u>18,914</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,605	(68,890)	(12,285)
	<u>56,605</u>	<u>(68,890)</u>	<u>(12,285)</u>
TOTAL FUNDS	<u>56,605</u>	<u>(68,890)</u>	<u>(12,285)</u>

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	16,085	15,114	31,199
	<u>16,085</u>	<u>15,114</u>	<u>31,199</u>
TOTAL FUNDS	<u>16,085</u>	<u>15,114</u>	<u>31,199</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,696	(63,582)	15,114
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,696</u>	<u>(63,582)</u>	<u>15,114</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/22 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	16,085	2,829	18,914
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,085</u>	<u>2,829</u>	<u>18,914</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,301	(132,472)	2,829
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>135,301</u>	<u>(132,472)</u>	<u>2,829</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2024**

	30/9/24 £	30/9/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>34,847</u>	<u>39,576</u>
	34,847	39,576
Charitable activities		
Fund generation	12,163	19,779
Adoption fees	8,945	10,641
Grants	<u>650</u>	<u>8,700</u>
	<u>21,758</u>	<u>39,120</u>
Total incoming resources	56,605	78,696
EXPENDITURE		
Charitable activities		
Charitable costs	4,402	4,287
Training	1,194	222
Vets & kennels	<u>55,023</u>	<u>51,691</u>
	60,619	56,200
Support costs		
Management		
Insurance	639	744
Office expenses	1,739	1,314
Travelling expenses	3,859	4,301
Bank charges	484	523
Depreciation - Fixtures and fittings	<u>920</u>	<u>-</u>
	7,641	6,882
Governance costs		
Accountancy and legal fees	<u>630</u>	<u>500</u>
Total resources expended	<u>68,890</u>	<u>63,582</u>
Net (expenditure)/income	<u>(12,285)</u>	<u>15,114</u>

This page does not form part of the statutory financial statements

