

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**For The Year Ended 31st March 2025**  
**for**  
**Terrier SOS**

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

**Terrier SOS**

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**For The Year Ended 31st March 2025**

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## **Terrier SOS**

### **Report of the Trustees** **For The Year Ended 31st March 2025**

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

For the benefit of the public to relieve the suffering of dogs in need of care and attention and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such dogs.

##### **Significant activities**

Rescue of terriers and crossbreed terriers from perrera and pounds in Europe. Movement of these dogs to safe and caring kennels, foster homes or adoptive families. Veterinary treatment, vaccination, castrate/ovario-hysterectomy to prevent breeding. Parasite protection provided as necessary.

Transport to the UK to foster or adoptive homes, provide medical treatment as above, behavioural training (including any assistance required with dog walking and/or help with managing fosters and their rehabilitation and preparing for a life in a home).

For the year ending 31st March 2025 - Terrier SOS rehomed 5 dogs, assisted in 2 external rehoming cases and took on 5 new dogs. Terrier SOS sadly lost 10 of its adopted dogs - Diego, Robin, Archie, Juliet, Clark Kent, Maggie Mae, Mostyn (Muffin), Romeo, Kika, Millie Collie - all the Trustees send their condolences to our adoptive families. Terrier SOS continues to care for its sanctuary dogs (dogs that are very special and require more support and care; their stay at rescue will be long term). The Sanctuary dogs are Freddie, Pickles, and Griffin.

##### **Public benefit**

The trustees have had due regard to the Charity Commission's public benefit guidance when making decisions regarding the running of the charity.

##### **Volunteers**

Terrier SOS continues to function as a wholly volunteer-run organisation with no paid employees. All our volunteers work extremely hard to help the dogs already in our care and for those needing saving.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The day to day work load is undertaken by the founder of the charity Diana Brusi, together with Hilary Delaney and Sally Cowling

Diana Brusi is the founder of the charity and chair of the charity's committee meetings.

Hilary Delaney is the UK homing coordinator and Dog Behaviour advisor.

Sally Cowling runs the social media accounts for the charity.

Elizabeth Edgerton continues to act as Treasurer. This year's accounts are prepared by the charity's accountant (Cheney and Co, Northampton) to collate and submit on the charity's behalf

We have several volunteers that support the charity, and organise and administrate the charity's online auctions, online fundraising and some events.

Our supporters remain generous and the charity continues to be able to ensure that all funds raised are spent to aid the dogs in our care. All expenditure is used directly to cover costs incurred in the rescue, care, rehabilitation and rehoming of the dogs saved by Terrier SOS.

##### **Fundraising activities**

We have relied on fundraising from our supporters and volunteers and have received donations from Calendar sales, Fun walks, Pub Collection boxes, money left in remembrance, Treshur Hunt and online auctions.

We are grateful for our fosters who help our dogs adapt to living in a home. Thanks also go to our home checkers and to those who help with transport. We would also like to thank our volunteers for the donations and help we receive. We will continue to rescue and change the lives of these desperate dogs.

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial position of the charity at the end of the period can be seen on page 6 of these financial statements.

All expenditure was used to support the dogs' needs. No volunteers are paid for their time given to the rescue. Funds are predominantly spent on securing the safe release of dogs from perreras and pounds, kennel fees in Europe and the UK, transport fees, veterinary fees (vaccinations, passports, worming to meet transport rules, medical treatment and neutering), behavioural needs and food.

## **Terrier SOS**

### **Report of the Trustees** **For The Year Ended 31st March 2025**

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Principal source of funding: Donations from the public. Funds are raised through adoption donations, online charity auctions, regular monthly donations, single donations, donations given in lieu of flowers and one-off fundraising events organised by our supporters.

##### **Investment policy and objectives**

No investments are currently held as all monies received are used to care for the dogs.

##### **Reserves policy**

No investments are currently held as all monies received are used to care for the dogs.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The trustees are responsible for selecting and appointing new trustees and there must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of three years. Individuals with the required skills and knowledge will be the basis of the selection for the charity.

##### **Organisational structure**

The charity works with a wide range of trusted volunteers, kennel facilities, Behaviourists, pet transporters to complete its work. Some are UK based, some are outside the UK within the countries in which Terrier SOS operates. The charity's operating model means we aim to work across the EU inclusive of the UK

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1161484

##### **Principal address**

East Lodge  
Hutton Castle  
Berwick upon Tweed  
Northumberland  
TD15 1TT

##### **Trustees**

Miss D M Brusi  
Mrs H Delaney  
S Cowling

##### **Independent Examiner**

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

## **Terrier SOS**

### **Report of the Trustees** **For The Year Ended 31st March 2025**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14th January 2026 and signed on its behalf by:

Miss D M Brusi - Trustee

**Independent Examiner's Report to the Trustees of  
Terrier SOS**

**Independent examiner's report to the trustees of Terrier SOS**

I report to the charity trustees on my examination of the accounts of Terrier SOS (the Trust) for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P A Sparks

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

14th January 2026

**Terrier SOS**

**Statement of Financial Activities**  
**For The Year Ended 31st March 2025**

|                                    |       | <b>2025<br/>Unrestricted<br/>fund<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|------------------------------------|-------|---------------------------------------------|---------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                             |                                       |
| Donations and legacies             |       | <b>34,090</b>                               | 31,761                                |
| <b>EXPENDITURE ON</b>              |       |                                             |                                       |
| Raising funds                      |       | <b>681</b>                                  | 534                                   |
| <b>Charitable activities</b>       |       |                                             |                                       |
| Charitable activities              |       | <b>31,158</b>                               | 37,360                                |
| <b>Total</b>                       |       | <b>31,839</b>                               | 37,894                                |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>2,251</b>                                | (6,133)                               |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                             |                                       |
| Total funds brought forward        |       | <b>1,372</b>                                | 7,505                                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>3,623</b>                                | 1,372                                 |

**Terrier SOS**

**Statement of Financial Position**  
**31st March 2025**

|                                              |       | <b>2025<br/>Unrestricted<br/>fund<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|----------------------------------------------|-------|---------------------------------------------|---------------------------------------|
| <b>CURRENT ASSETS</b>                        | Notes |                                             |                                       |
| Cash at bank                                 | 5     | <b>4,390</b>                                | 2,104                                 |
| <b>CREDITORS</b>                             |       |                                             |                                       |
| Amounts falling due within one year          | 6     | <b>(767)</b>                                | (732)                                 |
| <b>NET CURRENT ASSETS</b>                    |       | <b>3,623</b>                                | 1,372                                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>3,623</b>                                | 1,372                                 |
| <b>NET ASSETS</b>                            |       | <b>3,623</b>                                | 1,372                                 |
| <b>FUNDS</b>                                 | 7     |                                             |                                       |
| Unrestricted funds                           |       | <b>3,623</b>                                | 1,372                                 |
| <b>TOTAL FUNDS</b>                           |       | <b>3,623</b>                                | 1,372                                 |

The financial statements were approved by the Board of Trustees and authorised for issue on 14th January 2026 and were signed on its behalf by:

D M Brusi - Trustee

## **Terrier SOS**

### **Notes to the Financial Statements** **For The Year Ended 31st March 2025**

#### **1. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is a public benefit entity.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

##### **Taxation**

The charity is exempt from 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.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

##### **Creditors payable**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

##### **Cash at bank**

Cash at bank is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

The presentation currency of the financial statements is the Pound Sterling (£).

## Terrier SOS

### Notes to the Financial Statements - continued For The Year Ended 31st March 2025

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 31,761                    |
|                                    | <hr/>                     |
| <b>EXPENDITURE ON</b>              |                           |
| Raising funds                      | 534                       |
| <b>Charitable activities</b>       |                           |
| Charitable activities              | 37,360                    |
|                                    | <hr/>                     |
| <b>Total</b>                       | 37,894                    |
|                                    | <hr/>                     |
| <b>NET INCOME/(EXPENDITURE)</b>    | (6,133)                   |
|                                    | <hr/>                     |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 7,505                     |
|                                    | <hr/>                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 1,372                     |
|                                    | <hr/> <hr/>               |

#### 5. CASH AT BANK

|                   | <b>2025</b>    | 2024           |
|-------------------|----------------|----------------|
|                   | Total<br>funds | Total<br>funds |
|                   | £              | £              |
| HSBC Bank account | <b>1,697</b>   | 1,577          |
| Paypal UK account | <b>2,693</b>   | 527            |
|                   | <hr/>          | <hr/>          |
| Total             | <b>4,390</b>   | 2,104          |
|                   | <hr/> <hr/>    | <hr/> <hr/>    |

Cash at bank is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

**Terrier SOS**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31st March 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | <b>2025</b> | 2024 |
|-----------------|-------------|------|
|                 | <b>£</b>    | £    |
| Other creditors | <b>767</b>  | 732  |

**7. MOVEMENT IN FUNDS**

|                           | At 1.4.24    | Net<br>movement<br>in funds | At           |
|---------------------------|--------------|-----------------------------|--------------|
|                           | £            | £                           | 31.3.25      |
|                           |              |                             | £            |
| <b>Unrestricted funds</b> |              |                             |              |
| General fund              | <b>1,372</b> | <b>2,251</b>                | <b>3,623</b> |
| <b>TOTAL FUNDS</b>        | <b>1,372</b> | <b>2,251</b>                | <b>3,623</b> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | <b>34,090</b>         | <b>(31,839)</b>       | <b>2,251</b>         |
| <b>TOTAL FUNDS</b>        | <b>34,090</b>         | <b>(31,839)</b>       | <b>2,251</b>         |

**Comparatives for movement in funds**

|                           | At 1.4.23 | Net<br>movement<br>in funds | At      |
|---------------------------|-----------|-----------------------------|---------|
|                           | £         | £                           | 31.3.24 |
|                           |           |                             | £       |
| <b>Unrestricted funds</b> |           |                             |         |
| General fund              | 7,505     | (6,133)                     | 1,372   |
| <b>TOTAL FUNDS</b>        | 7,505     | (6,133)                     | 1,372   |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 31,761                | (37,894)              | (6,133)              |
| <b>TOTAL FUNDS</b>        | 31,761                | (37,894)              | (6,133)              |

**Terrier SOS**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31st March 2025**

**7. MOVEMENT IN FUNDS - continued**

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

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 7,505          | (3,882)                          | 3,623              |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>7,505</u>   | <u>(3,882)</u>                   | <u>3,623</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 65,851                     | (69,733)                   | (3,882)                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>65,851</u>              | <u>(69,733)</u>            | <u>(3,882)</u>            |

**8. CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st March 2025 or 31st March 2024.

**9. CAPITAL COMMITMENTS**

There were no capital commitments at 31st March 2025 or 31st March 2024.

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**Terrier SOS**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31st March 2025**

|                                       | 2025<br>£     | 2024<br>£ |
|---------------------------------------|---------------|-----------|
| <b>INCOME AND ENDOWMENTS</b>          |               |           |
| <b>Donations and legacies</b>         |               |           |
| Donations                             | <b>34,090</b> | 31,761    |
| <b>Total incoming resources</b>       | <b>34,090</b> | 31,761    |
| <b>EXPENDITURE</b>                    |               |           |
| <b>Raising donations and legacies</b> |               |           |
| Postage and stationery                | <b>90</b>     | 15        |
| Gifts                                 | -             | 36        |
| Website costs                         | <b>35</b>     | 77        |
| Bank charges                          | <b>426</b>    | 312       |
| Loss on exchange                      | <b>130</b>    | 94        |
|                                       | <b>681</b>    | 534       |
| <b>Charitable activities</b>          |               |           |
| Sundries                              | -             | 161       |
| Food                                  | <b>4,530</b>  | 8,538     |
| Events Equipment                      | -             | 658       |
| Boarding costs                        | <b>22,822</b> | 19,760    |
| Transport                             | <b>110</b>    | 250       |
| Veterinary fees                       | <b>2,502</b>  | 6,364     |
| Training and dog walking              | <b>426</b>    | 975       |
| Grooming                              | -             | 78        |
|                                       | <b>30,390</b> | 36,784    |
| <b>Support costs</b>                  |               |           |
| <b>Governance costs</b>               |               |           |
| Accountancy                           | <b>768</b>    | 576       |
| <b>Total resources expended</b>       | <b>31,839</b> | 37,894    |
| <b>Net income/(expenditure)</b>       | <b>2,251</b>  | (6,133)   |