

REGISTERED CHARITY NUMBER:1203007

Report of the Trustees and
Unaudited Financial Statements for the Period ended 31 December 2024
for
The Cairn Terrier Relief Fund

David Procter Accountancy Services Ltd
18 Redhill Grove
Chorley

The Cairn Terrier Relief Fund

Report of the Trustees for the year ended 31 December 2024

REFERENCE AND ADMINISTRATION DETAILS

Registered Charity number

The charity is registered in England with the charity number 1203007

Principal Address

17 Cotherstone Close
Templetown
Consett
Co Durham
DH8 7UE

Governance and Management

The Charity was established as a CIO and was registered on 9 May 2023.

Trustees

The trustees who were appointed on 9 May 2023 and who remained in office during the year were

Mrs C Hewitt
Ms L Stokel
Mr J Francis
Ms H Miller
Mrs C Gilyeat

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a deed of trust, and is constituted as a charitable incorporated organisation (CIO).

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

During the financial year 2024 there have been no issues to report.

The Cairn Terrier Relief Fund

Report of the Trustees for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of animal welfare by the relief of suffering and distress of Cairn Terriers through (but not limited to):

- 1 supporting the rescue of any Cairn Terrier in distress or who requires to be rehomed and where necessary providing boarding facilities and veterinary attention;
- 2 supporting the adoption and future responsibility for Cairn Terriers on such conditions as the charity trustees consider advantageous to the interests of such animals; and
- 3 promoting the health and welfare of Cairn Terriers and encouraging improvements in the care of Cairn terriers.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general Guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Reliance on Volunteers

The society has no employees, and is reliant on the voluntary work of its members, and in particular of its officers and committee members for all its activities.

ACHIEVEMENT AND PERFORMANCE

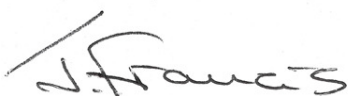
CHARITABLE ACTIVITIES DURING THE YEAR ENDED DECEMBER 31 2024

The charity was established to provide support for Cairn Terriers by providing support for owners and Cairn Terriers in distress through veterinary treatment, boarding and re-homing. The trustees are working to transfer the assets and liabilities and the activities of an unincorporated charity no 803599 to the CIO charity no 1203007.

RESERVES

It is the charity's policy that unrestricted funds not presently committed or invested in Tangible fixed assets should be maintained at the equivalent of 12 months expenditure in order for the charity to continue pursuing its activities should there be a period of reduced income.

Approved by the Trustees and signed on their behalf



John Francis - Trustee

Date: 1 September 2025

Independent Examiner's Report to the Trustees of
The Cairn Terrier Relief Fund

I report to the trustees on my examination of the accounts of The Cairn Terrier Relief Fund (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 with the examination giving me cause to believe that in any material respect;

- (1) accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- (2) the accounts do not accord with those records

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.

David Procter

David Procter
Fellow of the Association of Chartered Certified Accountants

David Procter Accountancy Services Ltd
18 Redhill Grove
Chorley
PR6 8TU

Date: 1 September 2025

The Cairn Terrier Relief Fund

Receipts and Payments Account
for the year ended 31 December 2024

	Unrestricted fund £	2024 Restricted fund £	Total funds £	2023 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary Income	20,321	-	20,321	22,057
Legacies Received	42,382	-	42,382	9,007
Generated Income	4,731	-	4,731	5,424
Investment income	6,473	-	6,473	11,788
Other Income	-	-	-	-
Total incoming resources	73,907	-	73,907	48,276
RESOURCES EXPENDED				
Charitable activities	56,582	-	56,582	76,884
Total expenditure	56,582	-	56,582	76,884
NET INCOMING RESOURCES	17,325	-	17,325	(28,608)
TOTAL FUNDS BROUGHT FORWARD	959,033	-	959,033	987,641
TOTAL FUNDS CARRIED FORWARD	976,358	-	976,358	959,033

Receipts and Payments Account
comparative figures for the year ended 31 December 2023

	Unrestricted fund £	2023 Restricted fund £	Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income	22,057	-	22,057
Legacies Received	9,007	-	9,007
Generated Income	5,424	-	5,424
Investment income	11,788	-	11,788
Gift Aid	-	-	-
Total incoming resources	48,276	-	48,276
RESOURCES EXPENDED			
Charitable activities	76,884	-	76,884
Total expenditure	76,884	-	76,884
NET INCOMING RESOURCES	(28,608)	-	(28,608)
TOTAL FUNDS BROUGHT FORWARD	987,641	-	987,641
TOTAL FUNDS CARRIED FORWARD	959,033	-	959,033

The notes form part of these financial statements

The Cairn Terrier Relief Fund

Statement of Assets and Liabilities At 31 December 2024

	Unrestricted fund	2024 Restricted fund	Total funds	Unrestricted fund	2023 Restricted fund	Total funds
CURRENT ASSETS						
Cash at bank	976,958	-	976,958	959,633	-	959,633
NET CURRENT ASSETS	<u>976,958</u>	<u>-</u>	<u>976,958</u>	<u>959,633</u>	<u>-</u>	<u>959,633</u>
Creditors Amounts falling due within one year	600	-	600	600	-	600
NET ASSETS	<u><u>976,358</u></u>	<u><u>-</u></u>	<u><u>976,358</u></u>	<u><u>959,033</u></u>	<u><u>-</u></u>	<u><u>959,033</u></u>
CAPITAL AND RESERVES						
Capital and Reserves						
Balance brought forward	959,033	-	959,033	987,641	-	987,641
Surplus/(Deficit) for the year	17,325	-	17,325	(28,608)	-	(28,608)
TOTAL FUNDS	<u><u>976,358</u></u>	<u><u>-</u></u>	<u><u>976,358</u></u>	<u><u>959,033</u></u>	<u><u>-</u></u>	<u><u>959,033</u></u>

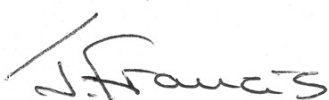
The charity is entitled to exemption from audit for the year ended 31 December 2024.

The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2024.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011 relating to financial statements

The financial statements were approved by the Board of Trustees on 1 September 2025 and were signed on its behalf by:



John Francis - Trustee

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Receipts and Payments Account when the money is received.

Resources expended

Expenditure is accounted for when paid 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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 ACTIVITIES FOR GENERATING FUNDS

The CIO has not yet carried out any activities.

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

The Cairn Terrier Relief Fund

Detailed Receipts and Payments for the year ended 31 December 2024

	2024			2023		
	Unrestricted fund	Restricted fund	Total funds	Unrestricted fund	Restricted fund	Total funds
	£	£	£	£	£	£
Voluntary Income						
Donations	20,101	-	20,101	12,763	-	12,763
Legacies	42,382	-	42,382	9,007	-	9,007
Subscriptions	220	-	220	41	-	41
Generated Income						
Fun Days	617	-	617	-	-	-
Calendars	3,570	-	3,570	4,060	-	4,060
Christmas Cards	544	-	544	1,226	-	1,226
Investment Income						
Bank Interest	6,473	-	6,473	10,000	-	10,000
Total Income	<u>73,907</u>	<u>-</u>	<u>73,907</u>	<u>37,097</u>	<u>-</u>	<u>37,097</u>
Expenditure						
Calendars	3,028	-	3,028	2,117	-	2,117
Stall Goods	-	-	-	-	-	-
Fun Day	324	-	324	-	-	-
Kennelling	300	-	300	-	-	-
Veterinary Fees	46,205	-	46,205	56,699	-	56,699
Dog Training Costs	565	-	565	275	-	275
Fostering	569	-	569	138	-	138
Computer costs	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Newsletter	-	-	-	-	-	-
Legal & Professional Fees	-	-	-	5,549	-	5,549
Accountancy Fees	700	-	700	600	-	600
Insurance	-	-	-	364	-	364
Telephone	241	-	241	658	-	658
Trustees Expenses	2,865	-	2,865	3,078	-	3,078
Postage and Stationery	1,355	-	1,355	1,853	-	1,853
Rent	-	-	-	-	-	-
Bank charges	395	-	395	424	-	424
Sundry	35	-	35	121	-	121
Donations	-	-	-	-	-	-
Total expenses	<u>56,582</u>	<u>-</u>	<u>56,582</u>	<u>71,876</u>	<u>-</u>	<u>71,876</u>
Net Income for the Year	<u>17,325</u>	<u>-</u>	<u>17,325</u>	<u>(34,779)</u>	<u>-</u>	<u>(34,779)</u>

Friends of the Cairn Terrier Relief Fund

Detailed Receipts and Payments

for the year ended 31 December 2024

	2024			2023		
	Unrestricted fund £	Restricted fund £	Total funds £	Unrestricted fund £	Restricted fund £	Total funds £
Voluntary Income						
Donations	4,124	-	4,124	4,800	-	4,800
Subscriptions	2,593	-	2,593	4,453	-	4,453
Adoption Fee	300	-	300	-	-	-
Generated Income						
Calendars and Cards	414	-	414	138	-	138
Investment Income						
Bank Interest	1,788	-	1,788	1,788	-	1,788
Total Income	<u>9,219</u>	<u>-</u>	<u>9,219</u>	<u>11,179</u>	<u>-</u>	<u>11,179</u>
Expenditure						
Newsletter	2,203	-	2,203	4,820	-	4,820
Postage and Stationery			-	-	-	-
Sundry	100	-	100	188	-	188
Total expenses	<u>2,303</u>	<u>-</u>	<u>2,303</u>	<u>5,008</u>	<u>-</u>	<u>5,008</u>
Net Income for the Year	<u>6,916</u>	<u>-</u>	<u>6,916</u>	<u>6,171</u>	<u>-</u>	<u>6,171</u>