

SCOTTISH TERRIER EMERGENCY CARE SCHEME

England & Wales · Charity number 275666

Details

Other names STECS

Status Registered

Legal form Other

Registered 1978-05-19

Register [View on the Charity Commission register](#)

Contact

Address The Lodge
Hoghton
Preston
PR5 0SH

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Website www.steecs.net

Activities

Objects: A CANINE WELFARE ORGANISATION PROVIDING SPECIFICALLY FOR THE CARE OF SCOTTISH TERRIERS IN NEED OF NEW HOMES OR OF SUCH OTHER ASSISTANCE AS MAY BE DEEMED APPROPRIATE. IT SHALL ALSO BE PERMISSIBLE TO PROVIDE ASSISTANCE DETERMINED ON A DISCRETIONARY BASIS, TO CANINES DEEMED TO BE OF SCOTTISH TERRIER TYPE IN CASES WHERE THAT BREED STATUS IS NOT IMMEDIATELY APPARENT. TO PROVIDE CARE AND ASSISTANCE TO OTHER CANINES FROM THE SAME HOME ENVIRONMENT AS ANY SCOTTISH TERRIER RECEIVING ASSISTANCE.

Activities: To provide care in the form of temporary homes for Scottish Terriers & any other breed from the same household or kennel which have need of such care by reason of neglect or ill-treatment or where owners of such dogs are no longer able to care for them properly and to assist in the provision of new homes for these dogs where they may be properly cared for.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£215,475	£111,884	-	-
2023-12-31	£227,206	£152,585	-	-
2022-12-31	£54,025	£114,906	-	-
2021-12-31	£193,476	£65,005	-	-
2020-12-31	£110,136	£68,800	-	-

Trustees

Name	Role	Appointed
Alan Rose		2024-05-12
Catherine Marchbank		2016-04-24
Ekkehard Kugler		2025-04-13
Elaine Core		2021-10-01
Frances Gaskell		2024-05-12
GILLIAN SIMMS		2020-02-09
Margaret Mabon		2017-05-07
Patricia Smith		2021-10-01
Paul Mabon		2024-05-12

SCOTTISH TERRIER EMERGENCY CARE SCHEME

England & Wales - Charity number 275666

Accounts

SCOTTISH TERRIER EMERGENCY CARE SCHEME
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year, the charity rescued 54 dogs (2023 - 80).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.


Our Financial activities					
	note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Incoming Resources					
Voluntary income	3a	181,637.74	0.00	181,637.74	184,119.34
Fund raising	3b	16,151.82	0.00	16,151.82	22,543.30
Charitable activities	3c	11,525.00	0.00	11,525.00	13,840.00
Investment income	3d	6,162.29	0.00	6,162.29	6,703.36
Total income		215,476.85	0.00	215,476.85	227,206.00
Resources expended					
Administration	4a	25,374.01	0.00	25,374.01	25,965.19
Fund raising	4b	17,282.19	0.00	17,282.19	12,507.71
Charitable activities	4c	101,354.36	0.00	101,354.36	114,112.99
Total expenditure		144,010.56	0.00	144,010.56	152,585.89
Net incoming (outgoing) resources		71,466.29		71,466.29	74,620.11
Funds brought forward		867,550.19	812.97	868,363.16	793,743.05
Funds carried forward		939,016.48	812.97	939,829.45	868,363.16

Section B

Balance Sheet

	note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Investments					
Deposit accounts	5a	452,199.19	0.00	452,199.19	455,935.00
Investment Property	5b	356,786.45	0.00	356,786.45	0.00
Total Investments		808,985.64	0.00	808,985.64	
Current assets					
Stock for resales		0.00	0.00	0.00	4,729.25
Debtors & prepayments	6	3,815.16	0.00	3,815.16	7,746.33
Cash at bank		127,691.63	0.00	127,691.63	413,435.27
Paypal		519.05	0.00	519.05	0.00
Restricted Funds		0.00	812.97	812.97	
Total current assets		132,025.84	0.00	132,025.84	425,910.85
Creditors & accruals	7	(1,995.00)	(0.00)	(1,995.00)	(13,482.69)
Net assets		939,016.48	812.97	939,829.45	868,363.16
Funds brought forward		867,550.19	812.97	868,363.16	793,743.05

The accounts were approved by the members of STECS at the Annual General Meeting held on 13/04/2025. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	28 / 04 / 2025

Note 1 Basis of Preparation**1a Basis of accounting**

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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 issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £12 for single members and £15 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2024 and beyond, as at 31 st December 2024, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2024
Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets The de-minimum cost for capitalising assets is £1,500. At 31st December 2024 the Charity had purchased investment property at a cost of £356,786.45.

Sales and stock for resale Sales are shown net of payment card commission where appropriate. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2024	2023
3a Voluntary Income	Donations	20,069.49	14,337.17
	Membership subscriptions	14,299.38	6,852.42
	Gift aid	243.83	795.60
	Legacies	147,025.04	162,134.15
	Total	181,637.74	184,119.34
3b Fund raising	Direct sale of Scottie merchandise	10,678.17	8,159.65
	Events	5,007.48	9,804.50
	Garden Party ticket sales	466.17	4,579.15
	Summer and Christmas draws	0.00	0.00
	Total	16,151.82	22,543.00
3c Charitable activities	Dog adoption fees	11,525.00	13,840.00
	Total	11,525.00	13,880.00
3d Investment income	Building Society interest	6,162.29	6,703.36
	Bank interest	0.00	0.00
	Total	6,162.29	6,703.36

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2024	2023
Direct sales (note 3b)	10,678.17	8,159.65
Sales included in income from Events	0.00	0.00
Total adjusted sales	10,678.17	8,159.65
Cost of stock sold (note 4b)	(8,901.32)	(4,194.86)
Net contribution	1,776.85	3,963.79

Gift Aid

At 31st December 2024 the percentage of UK members signed up for Gift Aid was 54.7% compared to 41.6% at 31st December 2023.

Note 4 Analysis of resources expended

	Analysis	2024	2023
4a Administration	Stationery and printing of newsletter	2,586.22	4,761.14
	Postage	3,573.91	3,230.89
	Sundry expenses (see note 4d)	10,613.09	6,801.35
	Liability insurance	6,318.23	2,389.31
	Travel & Subsistence	0.00	6,461.00
	Bank charges	82.56	101.50
	Accountancy	2,200.00	2,220.00
	Expenses reimbursed	0.00	0.00
	Total	25,374.01	25,965.19

4b Fund raising	Stock purchases	8,901.32	4,194.86
	Events and raffle prizes	3,236.32	2,465.40
	Sale postage and distribution costs	5,144.55	5,847.45
	Total	17,282.19	12,507.71

4c Charitable activities	Veterinary fees	89,236.46	88,343.41
	Petrol and transport	4,432.80	7,269.83
	Kennelling and board	3,398.59	4,348.47
	Other rescue expenses & microchipping	4,193.45	13,791.28
	Dog purchases and donations	0.00	360.00
	Total	101,261.30	114,112.99

Additional notes

	2024	2023	
4d Sundry expenses	Lottery licence	20.00	20.00
	Website costs & corporate building	0.00	0.00
	AGM meeting room hire	195.00	45.00
	Trustee travel expenses (see note 4e)	0.00	0.00
	Independent examination of accounts	0.00	0.00
	Floral tributes	310.00	70.70
	IT equipment & software for Secretary	0.00	0.00
	Online conferencing (Zoom)	296.00	0.00
	Online processing of subscriptions	440.00	0.00
	Other sundries	9,352.09	6,665.65
	Total	10,613.09	6,156.77

Assets and liabilities

5 Investments

	Analysis	2024	2023
5a Deposit accounts	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	110,318.90	115,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	86,880.29	85,935.00
	Total		452,199.19

	Analysis	2024	2023
5b Investment Property	Property purchase	282,609.66	0.00
	Furniture & Fittings	74,176.79	0.00
	Total		356,786.45

6 Debtors and prepayments	Gift aid reclaim	2115.15	1,871.32
	Interest receivable	2,552.00	5,875.00
	Prepaid expenses	0.00	0.00
	Total	4,667.15	7,746.32

7 Creditors	Deferred income – prepaid subscriptions	1995.00	2,185.15
	Accrued expenses	0.00	10,668.00
	Total	1995.00	13,483.15

Prepaid subscriptions at 31st December 2024 comprised £1,995.

Additional disclosure

	Analysis	2024	2023
8 Restricted funds	STECS Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2024	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2024 or 2023.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2024 and there was a deficit amount of £68,452.25 before factoring in legacies (2023 deficit of £87,514.04).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2024**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Accountants Ground floor, Citygate, Longridge Road Preston PR2 5BQ	28 / 04 / 2025

SCOTTISH TERRIER EMERGENCY CARE SCHEME

England & Wales - Charity number 275666

Accounts

SCOTTISH TERRIER EMERGENCY CARE SCHEME
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year, the charity rescued 80 dogs (2022 – 33).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.


Our Financial activities					
	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Incoming Resources					
Voluntary income	3a	184,095.97	0.00	184,119.34	30,760.45
Fund raising	3b	22,543.30	0.00	22,543.30	10,727.30
Charitable activities	3c	31,863.37	0.00	13,840.00	6,645.00
Investment income	3d	6,703.36	0.00	6,703.36	5,892.98
Total income		227,206.00	0.00	227,206.00	54,025.73
Resources expended					
Administration	4a	25,965.19	0.00	25,965.19	23,867.78
Fund raising	4b	12,507.71	0.00	12,507.71	7,059.00
Charitable activities	4c	114,112.99	0.00	114,112.99	83,979.31
Total expenditure		152,585.89	0.00	152,585.89	114,906.09
Net incoming (outgoing) resources		74,620.11		74,620.11	(60,880.36)
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

Section B

Balance Sheet

	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Investments	5	455,935.00	0.00	455,935.00	785,000.00
Current assets					
Stock for resales		4,729.25	0.00	4,729.25	8,924.11
Debtors & prepayments	6	7,746.33	0.00	7,746.33	10,447.39
Cash at bank		412,622.30	812.97	413,435.27	10,798.23
Total current assets		425,097.88	0.00	425,910.85	30,982.70
Creditors & accruals	7	(13,482.69)	(0.00)	(13,482.69)	(21,426.69)
Net assets		867,550.19	812.97	794,556.01	793,556.05
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Movement in the year	9	74,620.11	0.00	74,620.11	(60,880.36)
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

The accounts were approved by the members of STECS at the Annual General Meeting held on [insert date]. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	10 / 05 / 2024

Note 1 Basis of Preparation**1a Basis of accounting**

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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 issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £12 for single members and £15 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2024 and beyond, as at 31 st December 2023, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2023
Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets	The de-minimum cost for capitalising assets is £1,500. At 31 st December 2023 the Charity had not purchased any assets in excess of this cost.
Sales and stock for resale	Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2023	2022
3a Voluntary Income	Donations	14,337.17	3,308.86
	Membership subscriptions	6,852.42	10,565.69
	Gift aid	795.60	1,048.37
	Legacies	162,134.15	15,837.53
	Total	184,119.34	30,760.45
3b Fund raising	Direct sale of Scottie merchandise	8,159.65	7,677.98
	Events	9,804.50	326.80
	Garden Party ticket sales	4,579.15	0.00
	Summer and Christmas draws	0.00	2,722.52
	Total	22,543.00	10,727.30
3c Charitable activities	Dog adoption fees	13,840.00	6,645.00
	Total	13,880.00	6,645.00
3d Investment income	Building Society interest	6,703.36	5,735.41
	Bank interest	0.00	157.57
	Total	6,703.36	5,892.98

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2023	2022
Direct sales (note 3b)	8,159.65	7,677.98
Sales included in income from Events	0.00	0.00
Total adjusted sales	8,159.65	7,677.98
Cost of stock sold (note 4b)	(4,194.86)	(3,488.71)
Net contribution	3,963.79	4,189.27

Gift Aid

At 31st December 2023 the percentage of UK members signed up for Gift Aid was 41.6% compared to 56.4% at 31st December 2022.

Note 4 Analysis of resources expended

	Analysis	2023	2022
4a Administration	Stationery and printing of newsletter	4,761.14	6,280.98
	Postage	3,230.89	2,042.26
	Sundry expenses (see note 4d)	6,801.35	6,156.77
	Liability insurance	2,389.31	2,595.09
	Travel & Subsistence	6,461.00	2,153.30
	Bank charges	101.50	100.00
	Accountancy	2,220.00	1,800.00
	Expenses reimbursed	0.00	2,739.38
	Total	25,965.19	23,867.78
4b Fund raising	Stock purchases	4,194.86	3,488.71
	Events and raffle prizes	2,465.40	680.90
	Sale postage and distribution costs	5,847.45	2,889.39
	Total	12,507.71	7,059.00
4c Charitable activities	Veterinary fees	88,343.41	69,967.86
	Petrol and transport	7,269.83	3,772.00
	Kennelling and board	4,348.47	9,439.45
	Other rescue expenses & microchipping	13,791.28	0.00
	Dog purchases and donations	360.00	800.00
	Total	114,112.99	83,979.31

Additional notes

	2023	2022	
4d Sundry expenses	Lottery licence	20.00	20.00
	Website costs & corporate building	0.00	0.00
	AGM meeting room hire	45.00	2,136.57
	Trustee travel expenses (see note 4e)	0.00	0.00
	Independent examination of accounts	0.00	0.00
	Floral tributes	70.70	816.80
	IT equipment & software for Secretary	0.00	0.00
	Online conferencing (Zoom)	0.00	0.00
	Online processing of subscriptions	0.00	0.00
	Other sundries	6,665.65	3,183.40
	Total	6,801.35	6,156.77

Assets and liabilities

	Analysis	2023	2022
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	115,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,935.00	85,000.00
	Total		455,935.00
6 Debtors and prepayments	Gift aid reclaim	1,871.32	1,075.72
	Interest receivable	5,875.00	9,371.67
	Prepaid expenses	0.00	0.00
	Total	7,746.32	10,447.40
7 Creditors	Deferred income – prepaid subscriptions	2,185.15	3,607.45
	Accrued expenses	10,668.00	17,819.24
	Total	13,482.69	21,426.69

Prepaid subscriptions at 31st December 2023 comprised £10,565.

Additional disclosure

	Analysis	2023	2022
8 Restricted funds	STECS Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2023 or 2022.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2023 and there was a deficit amount of £87,514.04 before factoring in legacies (2022 deficit of £76,717.89).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any

legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2023**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Citygate, Longridge Road Preston PR2 5BQ	10 / 05 / 2024

SCOTTISH TERRIER EMERGENCY CARE SCHEME
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year, the charity rescued 80 dogs (2022 – 33).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.


Our Financial activities					
	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Incoming Resources					
Voluntary income	3a	184,095.97	0.00	184,119.34	30,760.45
Fund raising	3b	22,543.30	0.00	22,543.30	10,727.30
Charitable activities	3c	31,863.37	0.00	13,840.00	6,645.00
Investment income	3d	6,703.36	0.00	6,703.36	5,892.98
Total income		227,206.00	0.00	227,206.00	54,025.73
Resources expended					
Administration	4a	25,965.19	0.00	25,965.19	23,867.78
Fund raising	4b	12,507.71	0.00	12,507.71	7,059.00
Charitable activities	4c	114,112.99	0.00	114,112.99	83,979.31
Total expenditure		152,585.89	0.00	152,585.89	114,906.09
Net incoming (outgoing) resources		74,620.11		74,620.11	(60,880.36)
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

Section B

Balance Sheet

	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Investments	5	455,935.00	0.00	455,935.00	785,000.00
Current assets					
Stock for resales		4,729.25	0.00	4,729.25	8,924.11
Debtors & prepayments	6	7,746.33	0.00	7,746.33	10,447.39
Cash at bank		412,622.30	812.97	413,435.27	10,798.23
Total current assets		425,097.88	0.00	425,910.85	30,982.70
Creditors & accruals	7	(13,482.69)	(0.00)	(13,482.69)	(21,426.69)
Net assets		867,550.19	812.97	794,556.01	793,556.05
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Movement in the year	9	74,620.11	0.00	74,620.11	(60,880.36)
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

The accounts were approved by the members of STECS at the Annual General Meeting held on [insert date]. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	10 / 05 / 2024

Note 1 Basis of Preparation**1a Basis of accounting**

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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 issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £12 for single members and £15 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2024 and beyond, as at 31 st December 2023, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2023
Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets	The de-minimum cost for capitalising assets is £1,500. At 31 st December 2023 the Charity had not purchased any assets in excess of this cost.
Sales and stock for resale	Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2023	2022
3a Voluntary Income	Donations	14,337.17	3,308.86
	Membership subscriptions	6,852.42	10,565.69
	Gift aid	795.60	1,048.37
	Legacies	162,134.15	15,837.53
	Total	184,119.34	30,760.45
3b Fund raising	Direct sale of Scottie merchandise	8,159.65	7,677.98
	Events	9,804.50	326.80
	Garden Party ticket sales	4,579.15	0.00
	Summer and Christmas draws	0.00	2,722.52
	Total	22,543.00	10,727.30
3c Charitable activities	Dog adoption fees	13,840.00	6,645.00
	Total	13,880.00	6,645.00
3d Investment income	Building Society interest	6,703.36	5,735.41
	Bank interest	0.00	157.57
	Total	6,703.36	5,892.98

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2023	2022
Direct sales (note 3b)	8,159.65	7,677.98
Sales included in income from Events	0.00	0.00
Total adjusted sales	8,159.65	7,677.98
Cost of stock sold (note 4b)	(4,194.86)	(3,488.71)
Net contribution	3,963.79	4,189.27

Gift Aid

At 31st December 2023 the percentage of UK members signed up for Gift Aid was 41.6% compared to 56.4% at 31st December 2022.

Note 4 Analysis of resources expended

	Analysis	2023	2022
4a Administration	Stationery and printing of newsletter	4,761.14	6,280.98
	Postage	3,230.89	2,042.26
	Sundry expenses (see note 4d)	6,801.35	6,156.77
	Liability insurance	2,389.31	2,595.09
	Travel & Subsistence	6,461.00	2,153.30
	Bank charges	101.50	100.00
	Accountancy	2,220.00	1,800.00
	Expenses reimbursed	0.00	2,739.38
	Total	25,965.19	23,867.78
4b Fund raising	Stock purchases	4,194.86	3,488.71
	Events and raffle prizes	2,465.40	680.90
	Sale postage and distribution costs	5,847.45	2,889.39
	Total	12,507.71	7,059.00
4c Charitable activities	Veterinary fees	88,343.41	69,967.86
	Petrol and transport	7,269.83	3,772.00
	Kennelling and board	4,348.47	9,439.45
	Other rescue expenses & microchipping	13,791.28	0.00
	Dog purchases and donations	360.00	800.00
	Total	114,112.99	83,979.31

Additional notes

	2023	2022	
4d Sundry expenses	Lottery licence	20.00	20.00
	Website costs & corporate building	0.00	0.00
	AGM meeting room hire	45.00	2,136.57
	Trustee travel expenses (see note 4e)	0.00	0.00
	Independent examination of accounts	0.00	0.00
	Floral tributes	70.70	816.80
	IT equipment & software for Secretary	0.00	0.00
	Online conferencing (Zoom)	0.00	0.00
	Online processing of subscriptions	0.00	0.00
	Other sundries	6,665.65	3,183.40
	Total	6,801.35	6,156.77

Assets and liabilities

	Analysis	2023	2022
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	115,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,935.00	85,000.00
	Total		455,935.00
6 Debtors and prepayments	Gift aid reclaim	1,871.32	1,075.72
	Interest receivable	5,875.00	9,371.67
	Prepaid expenses	0.00	0.00
	Total	7,746.32	10,447.40
7 Creditors	Deferred income – prepaid subscriptions	2,185.15	3,607.45
	Accrued expenses	10,668.00	17,819.24
	Total	13,482.69	21,426.69

Prepaid subscriptions at 31st December 2023 comprised £10,565.

Additional disclosure

	Analysis	2023	2022
8 Restricted funds	STECS Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2023 or 2022.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2023 and there was a deficit amount of £87,514.04 before factoring in legacies (2022 deficit of £76,717.89).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any

legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2023**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Citygate, Longridge Road Preston PR2 5BQ	10 / 05 / 2024

SCOTTISH TERRIER EMERGENCY CARE SCHEME
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year, the charity rescued 80 dogs (2022 – 33).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.


Our Financial activities					
	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Incoming Resources					
Voluntary income	3a	184,095.97	0.00	184,119.34	30,760.45
Fund raising	3b	22,543.30	0.00	22,543.30	10,727.30
Charitable activities	3c	31,863.37	0.00	13,840.00	6,645.00
Investment income	3d	6,703.36	0.00	6,703.36	5,892.98
Total income		227,206.00	0.00	227,206.00	54,025.73
Resources expended					
Administration	4a	25,965.19	0.00	25,965.19	23,867.78
Fund raising	4b	12,507.71	0.00	12,507.71	7,059.00
Charitable activities	4c	114,112.99	0.00	114,112.99	83,979.31
Total expenditure		152,585.89	0.00	152,585.89	114,906.09
Net incoming (outgoing) resources		74,620.11		74,620.11	(60,880.36)
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

Section B

Balance Sheet

	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Investments	5	455,935.00	0.00	455,935.00	785,000.00
Current assets					
Stock for resales		4,729.25	0.00	4,729.25	8,924.11
Debtors & prepayments	6	7,746.33	0.00	7,746.33	10,447.39
Cash at bank		412,622.30	812.97	413,435.27	10,798.23
Total current assets		425,097.88	0.00	425,910.85	30,982.70
Creditors & accruals	7	(13,482.69)	(0.00)	(13,482.69)	(21,426.69)
Net assets		867,550.19	812.97	794,556.01	793,556.05
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Movement in the year	9	74,620.11	0.00	74,620.11	(60,880.36)
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

The accounts were approved by the members of STECS at the Annual General Meeting held on [insert date]. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	10 / 05 / 2024

Note 1 Basis of Preparation**1a Basis of accounting**

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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 issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £12 for single members and £15 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2024 and beyond, as at 31 st December 2023, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2023
Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets	The de-minimum cost for capitalising assets is £1,500. At 31 st December 2023 the Charity had not purchased any assets in excess of this cost.
Sales and stock for resale	Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2023	2022
3a Voluntary Income	Donations	14,337.17	3,308.86
	Membership subscriptions	6,852.42	10,565.69
	Gift aid	795.60	1,048.37
	Legacies	162,134.15	15,837.53
	Total	184,119.34	30,760.45
3b Fund raising	Direct sale of Scottie merchandise	8,159.65	7,677.98
	Events	9,804.50	326.80
	Garden Party ticket sales	4,579.15	0.00
	Summer and Christmas draws	0.00	2,722.52
	Total	22,543.00	10,727.30
3c Charitable activities	Dog adoption fees	13,840.00	6,645.00
	Total	13,880.00	6,645.00
3d Investment income	Building Society interest	6,703.36	5,735.41
	Bank interest	0.00	157.57
	Total	6,703.36	5,892.98

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2023	2022
Direct sales (note 3b)	8,159.65	7,677.98
Sales included in income from Events	0.00	0.00
Total adjusted sales	8,159.65	7,677.98
Cost of stock sold (note 4b)	(4,194.86)	(3,488.71)
Net contribution	3,963.79	4,189.27

Gift Aid

At 31st December 2023 the percentage of UK members signed up for Gift Aid was 41.6% compared to 56.4% at 31st December 2022.

Note 4 Analysis of resources expended

	Analysis	2023	2022
4a Administration	Stationery and printing of newsletter	4,761.14	6,280.98
	Postage	3,230.89	2,042.26
	Sundry expenses (see note 4d)	6,801.35	6,156.77
	Liability insurance	2,389.31	2,595.09
	Travel & Subsistence	6,461.00	2,153.30
	Bank charges	101.50	100.00
	Accountancy	2,220.00	1,800.00
	Expenses reimbursed	0.00	2,739.38
	Total	25,965.19	23,867.78
4b Fund raising	Stock purchases	4,194.86	3,488.71
	Events and raffle prizes	2,465.40	680.90
	Sale postage and distribution costs	5,847.45	2,889.39
	Total	12,507.71	7,059.00
4c Charitable activities	Veterinary fees	88,343.41	69,967.86
	Petrol and transport	7,269.83	3,772.00
	Kennelling and board	4,348.47	9,439.45
	Other rescue expenses & microchipping	13,791.28	0.00
	Dog purchases and donations	360.00	800.00
	Total	114,112.99	83,979.31

Additional notes

	2023	2022	
4d Sundry expenses	Lottery licence	20.00	20.00
	Website costs & corporate building	0.00	0.00
	AGM meeting room hire	45.00	2,136.57
	Trustee travel expenses (see note 4e)	0.00	0.00
	Independent examination of accounts	0.00	0.00
	Floral tributes	70.70	816.80
	IT equipment & software for Secretary	0.00	0.00
	Online conferencing (Zoom)	0.00	0.00
	Online processing of subscriptions	0.00	0.00
	Other sundries	6,665.65	3,183.40
	Total	6,801.35	6,156.77

Assets and liabilities

	Analysis	2023	2022
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	115,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,935.00	85,000.00
	Total		455,935.00
6 Debtors and prepayments	Gift aid reclaim	1,871.32	1,075.72
	Interest receivable	5,875.00	9,371.67
	Prepaid expenses	0.00	0.00
	Total	7,746.32	10,447.40
7 Creditors	Deferred income – prepaid subscriptions	2,185.15	3,607.45
	Accrued expenses	10,668.00	17,819.24
	Total	13,482.69	21,426.69

Prepaid subscriptions at 31st December 2023 comprised £10,565.

Additional disclosure

	Analysis	2023	2022
8 Restricted funds	STECS Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2023 or 2022.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2023 and there was a deficit amount of £87,514.04 before factoring in legacies (2022 deficit of £76,717.89).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any

legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2023**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Citygate, Longridge Road Preston PR2 5BQ	10 / 05 / 2024

SCOTTISH TERRIER EMERGENCY CARE SCHEME

England & Wales - Charity number 275666

Accounts

SCOTTISH TERRIER EMERGENCY CARE SCHEME
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year, the charity rescued 33 dogs (2021 – 28).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.


Our Financial activities					
	note	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Incoming Resources					
Voluntary income	3a	30,760.45	0.00	30,760.45	168,017.58
Fund raising	3b	10,727.30	0.00	10,727.30	17,001.87
Charitable activities	3c	6,645.00	0.00	6,645.00	3,200.00
Investment income	3d	5,892.98	0.00	5,892.98	5,256.29
Total income		54,025.73	0.00	54,025.73	193,475.74
Resources expended					
Administration	4a	23,867.78	0.00	23,867.78	10,804.35
Fund raising	4b	7,059.00	0.00	7,059.00	11,522.11
Charitable activities	4c	83,979.31	0.00	83,979.31	42,678.26
Total expenditure		114,906.09	0.00	114,906.09	68,800.28
Net incoming (outgoing) resources		(60,880.36)		(60,880.36)	128,471.02
Funds brought forward		853,810.44	812.97	854,623.41	726,152.39
Funds carried forward		792,930.08	812.97	793,743.05	854,623.41

Section B

Balance Sheet

	note	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Investments	5	785,000.00	0.00	785,000.00	700,000.00
Current assets					
Stock for resales		8,924.11	0.00	8,924.11	9,401.35
Debtors & prepayments	6	10,447.40	0.00	10,447.39	7,912.98
Cash at bank		9,985.26	812.97	10,798.23	149,771.49
Total current assets		29,356.77	812.97	30,982.70	167,085.82
Creditors & accruals	7	(21,426.69)	(0.00)	(21,426.69)	(12,462.41)
Net assets		792,930.08	812.97	794,556.01	854,623.41
Funds brought forward		853,810.44	812.97	854,623.41	726,152.39
Movement in the year	9	(60,880.36)	0.00	(60,880.36)	128471.02
Funds carried forward		792,930.08	812.97	793,743.05	854,623.41

The accounts were approved by the members of STECS at the Annual General Meeting held on [insert date]. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	15 / 05 / 2023

Note 1 Basis of Preparation**1a Basis of accounting**

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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 issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £10 for single members and £13 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2023 and beyond, as at 31 st December 2022, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2022.

Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.
Capitalisation of assets	The de-minimum cost for capitalising assets is £1,500. At 31 st December 2022 the Charity had not purchased any assets in excess of this cost.
Sales and stock for resale	Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2022	2021
3a Voluntary Income	Donations	3,308.86	13,790.02
	Membership subscriptions	10,565.69	9,141.50
	Gift aid	1,048.37	2,921.37
	Legacies	15,837.53	142,164.69
	Total	30,760.45	168,017.58
3b Fund raising	Direct sale of Scottie merchandise	76,77.98	12,035.54
	Events	3,26.80	2,914.33
	Garden Party ticket sales	0.00	0.00
	Summer and Christmas draws	2,722.52	2,052.00
	Total	10,727.30	17,001.87
3c Charitable activities	Dog adoption fees	6,645.00	3,200.00
	Total	6,645.00	3,200.00
3d Investment income	Building Society interest	5,735.41	4,650.70
	Bank interest	157.57	605.59
	Total	5,892.98	5,256.29

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2022	2021
Direct sales (note 3b)	7,677.98	12,035.54
Sales included in income from Events	0.00	0.00
Total adjusted sales	7,677.98	12,035.54
Cost of stock sold (note 4b)	(3,488.71)	(8,239.13)
Net contribution	4,189.27	3,796.41

Gift Aid

At 31st December 2022 the percentage of UK members signed up for Gift Aid was 56.4% compared to 64.10% at 31st December 2021.

Note 4 Analysis of resources expended

	Analysis	2022	2021
4a Administration	Stationery and printing of newsletter	6,280.98	4,532.82
	Postage	2,042.26	2,939.65
	Sundry expenses (see note 4d)	6,156.77	1,580.15
	Liability insurance	2,595.09	1,751.73
	Travel & Subsistence	2,153.30	0.00
	Bank charges	100.00	0.00
	Accountancy	1,800.00	0.00
	Expenses reimbursed	2,739.38	0.00
	Total	23,867.78	10,804.35

4b Fund raising	Stock purchases	3,488.71	8,239.13
	Events and raffle prizes	680.90	2,043.37
	Sale postage and distribution costs	2,889.39	1,239.61
	Total	7,059.00	11,522.11

4c Charitable activities	Veterinary fees	69,967.86	41,463.50
	Petrol and transport	3,772.00	907.90
	Kennelling and board	9,439.45	66.82
	Other rescue expenses & microchipping	0.00	240.04
	Dog purchases and donations	800.00	0.00
	Total	83,979.31	42,678.26

Additional notes

	2022	2021	
4d Sundry expenses	Lottery licence	20.00	20.00
	Website costs & corporate building	0.00	286.99
	AGM meeting room hire	2,136.57	474.00
	Trustee travel expenses (see note 4e)	0.00	0.00
	Independent examination of accounts	0.00	60.00
	Floral tributes	816.80	100.00
	IT equipment & software for Secretary	0.00	487.99
	Online conferencing (Zoom)	0.00	59.96
	Online processing of subscriptions	0.00	91.21
	Other sundries	3,183.40	0.00
	Total	6,156.77	1,580.15

Assets and liabilities

	Analysis	2022	2021
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	445,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,000.00	0.00
	Total		785,000.00
6 Debtors and prepayments	Gift aid reclaim	1,075.72	2,665.63
	Interest receivable	9,371.67	3,636.81
	Prepaid expenses	0.00	1,610.54
	Total	10,447.40	7,912.98
7 Creditors	Deferred income – prepaid subscriptions	3,607.45	9,578.00
	Accrued expenses	17,819.24	2,884.41
	Total	21,426.69	12,462.41

Prepaid subscriptions at 31st December 2022 comprised £10,565.

Additional disclosure

	Analysis	2022	2021
8 Restricted funds	STECS Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2022 or 2021.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2022 and there was a deficit amount of £76,717.89 before factoring in legacies (2021 deficit of £13,693.67).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any

legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

Due to the Coronavirus pandemic no social fundraising events have been held since 23rd March 2020 resulting in a significant loss of income. Fortunately, the Charity had sufficient reserves to cover the reduction in income in 2022 and 2021.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2022**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Finton Doyle Accountants & Business Advisors 5b South Preston Office Village Cuerden Way Preston PR5 6LT	15 / 05 / 2023

SCOTTISH TERRIER EMERGENCY CARE SCHEME

England & Wales - Charity number 275666

Accounts



SCOTTISH TERRIER EMERGENCY CARE SCHEME

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year the charity rescued 28 dogs (2020 41).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.

Our Financial activities

	note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Incoming Resources					
Voluntary income	3a	168,017.58	0.00	168,017.58	73,610.12
Fund raising	3b	17,001.87	0.00	17,001.87	24,989.38
Charitable activities	3c	3,200.00	0.00	3,200.00	4,970.00
Investment income	3d	5,256.29	0.00	5,256.29	6,566.02
Total income		193,475.74	0.00	193,475.74	110,135.52
Resources expended					
Administration	4a	10,804.35	0.00	10,804.35	8,207.45
Fund raising	4b	11,522.11	0.00	11,522.11	17,430.90
Charitable activities	4c	42,678.26	0.00	42,678.26	43,161.93
Total expenditure		65,004.72	0.00	65,004.72	68,800.28
Net incoming resources		128,471.02	0.00	128,471.02	41,335.24
Funds brought forward		725,339.42	812.97	726,152.39	684,817.15
Funds carried forward		853,810.44	812.97	854,623.41	726,152.39

Section B

Balance Sheet

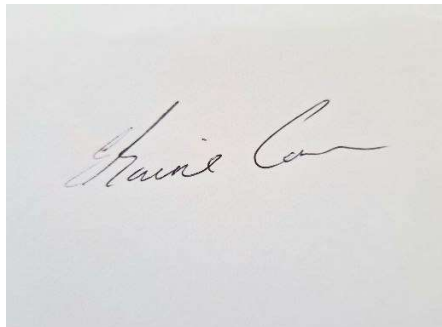
	note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Investments	5	700,000.00	0.00	700,000.00	686,000.00
Current assets					
Stock for resale		9,401.35	0.00	9,401.35	9,804.53
Debtors & prepayments	6	7,912.98	0.00	7,912.98	8,631.12
Cash at bank		148,958.52	812.97	149,771.49	32,112.24
Total current assets		166,272.85	812.97	167,085.82	50,547.89
Creditors & accruals	7	(12,462.41)	(0.00)	(12,462.41)	(10,395.50)
Net assets		853,810.44	812.97	854,623.41	726,152.39
Funds brought forward		725,339.42	812.97	726,152.39	684,817.15
Movement in the year	9	128,471.02	0.00	128,471.02	41,335.24
Total Funds		853,810.44	812.97	854,623.41	726,152.39

These accounts were approved by the members of STECS at the Annual General Meeting held on 2nd April 2022. Signed on behalf of STECS:

Signature

Name & position

Date



Elaine Core (Secretary)

2nd April 2022



Note 1 Basis of preparation

1a Basis of accounting

These accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis of accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions

The membership year runs from 1st January to 31st December. The annual subscription is £10 for single members and £13 for joint members. Annual membership subscriptions are due before or on 1st January. Subscriptions prepaid for 2022 and beyond, as at 31st December 2021, are included in the balance sheet as deferred income. New members joining after 30th June receive the remainder of the first calendar year for free.

Gift Aid

Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.

Dog adoption fees

Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.

Investment income

Investment income represents the interest arising on funds deposited in building society or bank deposit accounts. Income for the year includes interest accrued but not paid to the account as at 31st December 2021.

Volunteer help

The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets The de-minimus cost for capitalising assets is £1,500. At 31st December 2021 the Charity had not purchased any assets in excess of this cost.

Sales and stock for resale Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower of cost or market value.

Section C

Note to the accounts

Note 3 Analysis of incoming resources

	Analysis	2021	2020
3a Voluntary Income	Donations	13,790.02	19,000.04
	Membership subscriptions	9,141.50	8,421.50
	Gift aid	2,921.37	4,121.32
	Legacies	142,164.69	42,067.26
	Total	168,017.58	73,610.12
3b Fund raising	Direct sale of Scottie merchandise	12,035.54	17,120.55
	Events	2,914.33	5,633.83
	Garden Party ticket sales	0.00	0.00
	Summer and Christmas draws	2,052.00	2,235.00
	Total	17,001.87	24,989.38
3c Charitable activities	Dog adoption fees	3,200.00	4,970.00
	Total	3,200.00	4,970.00
3d Investment income	Building Society interest	4,650.70	5,022.35
	Bank interest	605.59	1,543.67
	Total	5,256.29	6,566.02

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2021	2020
Direct sales (note 3b)	12,035.54	17,120.55
Sales included in income from Events	0.00	1,949.22
Total adjusted sales	12,035.54	19,069.77
Cost of stock sold (note 4b)	(8,239.13)	(15,157.67)
Net contribution	3,796.41	3,912.10

Gift Aid

At 31st December 2021 the percentage of UK members signed up for Gift Aid was 64.10% (compared to 62.92% at 31st December 2020).

Section C

Note to the accounts

Note 4 Analysis of resources expended

	Analysis	2021	2020
4a Administration	Stationery and printing of newsletter	4,532.82	3,181.05
	Postage	2,939.65	2,819.51
	Sundry expenses (see note 4d)	1,580.15	454.81
	Liability insurance	1,751.73	1,752.08
	Total	10,804.35	8,207.45
4b Fund raising	Stock purchases	8,239.13	15,157.67
	Events and raffle prizes	2,043.37	876.77
	Sales postage and distribution costs	1,239.61	1,396.46
	Total	11,522.11	17,430.90
4c Charitable activities	Veterinary fees	41,463.50	39,499.02
	Petrol and transport	907.90	1,557.90
	Kennelling and board	66.82	1,338.83
	Other rescue expenses & microchipping	240.04	582.18
	Dog purchases and donations	0.00	184.00
	Total	42,678.26	43,161.93

Additional notes

4d Sundry expenses	Lottery licence	20.00	20.00
	Web site costs & corporate branding	286.99	83.85
	AGM meeting room hire	474.00	0.00
	Trustee travel expenses (see note 4e)	0.00	63.00
	Independent examination of accounts	60.00	60.00
	Floral tributes	100.00	88.00
	IT equipment & software for Secretary	487.99	0.00
	Online conferencing (Zoom)	59.96	0.00
	Online processing of subscriptions	91.21	139.96
	Total	1,580.15	454.81

In accordance with Charity Commission guidelines, trustees are entitled to reclaim reasonable expenses incurred in attending trustee meetings or whilst on formal charity business. The amounts claimed for travel to trustee meetings are detailed in note 4e. Three trustee meetings are normally held during the year but due to the Coronavirus pandemic no physical face to face meetings were held in 2021 (2020 one meeting was held). During 2020 Karl Hahm, Margaret Mabon, David Prime, Gillian Simms and Tracey Smith waived their entitlement to reclaim their expenses. Sheila Maw was unable to attend the one meeting held in 2020.

Section C

Note to the accounts

		2021	2020
4e Trustee travel expenses and benefits			
	attendances		
Mrs Barbara Boyce (resigned 8 th February 2020)	n/a	n/a	n/a
Mrs Jayne Blincow (appointed 5 th September 2021)	n/a	n/a	n/a
Mrs Elaine Core (appointed 5 th September 2021)	n/a	n/a	n/a
Mr Karl Hahm (retired 5 th September 2021)	n/a	n/a	0.00
Mrs Jean Hill (appointed 5 th September 2021)	n/a	n/a	n/a
Mrs Margaret Mabon	n/a	n/a	0.00
Mrs Sheila Maw (retired 5 th September 2021)	n/a	n/a	n/a
Mrs Catherine Marchbank	n/a	n/a	63.00
Mr David Prime (resigned 21 st May 2020)	n/a	n/a	0.00
Mrs Gillian Simms	n/a	n/a	0.00
Miss Patricia Smith (appointed 5 th September 2021)	n/a	n/a	n/a
Mrs Tracey Smith (resigned 31 st May 2020)	n/a	n/a	0.00
Mrs Fiona Walton (appointed 5 th September 2021)	n/a	n/a	n/a
Total		0.00	63.00

All other payments to trustees were for purchases personally and properly made on behalf of the charity.

Assets and liabilities

5. Investments – cash deposits	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	445,000.00	346,000.00
	Virgin Bank plc	85,000.00	85,000.00
	Scottish Building Society	0.00	85,000.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Total	700,000.00	686,000.00
6. Debtors and prepayments	Gift aid reclaim	2,665.63	3,715.38
	Interest receivable	3,636.81	3,365.40
	Prepaid expenses	1,610.54	1,550.34
	Total	7,912.98	8,631.12

7. Creditors

Deferred income - prepaid subscriptions	9,578.00	10,395.50
Accrued expenses	2,884.41	0.00
Total	12,462.41	10,395.50

Prepaid subscriptions at 31st December 2021 comprised £6,339.00 for 2022, £2,541.00 for 2023 and £698.00 for 2024 and beyond.

Section C

Note to the accounts

Additional disclosure

	Analysis	2021	2020
8. Restricted funds	STECS Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2021	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2021 or 2020.

9. Policy on reserves and fund raising

The policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have failed to meet this objective in 2021 and there was a deficit of £13,693.67 before factoring in legacies (2020 deficit of £732.02).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any legacies received are deposited in low risk Building Society or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it is extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reductions in income.

Due to the Coronavirus pandemic no social fund raising events have been held since 23rd March 2020 resulting in a significant loss of income. Fortunately the charity had sufficient reserves to cover the reduction in income in 2021 and 2020.

Report to the members of the Scottish Terrier Emergency Care Scheme**Accounts for the year ended 31st December 2021**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view.

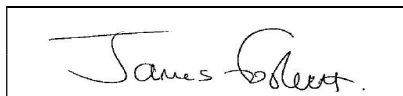
Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signed



Date:

31 October 2022

Name

James Foscett
ICAEW

Address

Cansdales Audit LLP
St Mary's Court
Old Amersham
Buckinghamshire
HP7 0UT

SCOTTISH TERRIER EMERGENCY CARE SCHEME

England & Wales - Charity number 275666

Accounts



SCOTTISH TERRIER EMERGENCY CARE SCHEME

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year the charity rescued 41 dogs (2019 49).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.

Our Financial activities

	note	Unrestricted funds	Restricted funds	Total 2020	Total 2019
Incoming Resources					
Voluntary income	3a	73,610.12	0.00	73,610.12	87,086.92
Fund raising	3b	24,989.38	0.00	24,989.38	31,256.59
Charitable activities	3c	4,970.00	0.00	4,970.00	6,425.00
Investment income	3d	6,566.02	0.00	6,566.02	7,415.71
Total income		110,135.52	0.00	110,135.52	132,184.22
Resources expended					
Administration	4a	8,207.45	0.00	8,207.45	8,968.80
Fund raising	4b	17,430.90	0.00	17,430.90	14,510.15
Charitable activities	4c	43,161.93	0.00	43,161.93	60,670.73
Total expenditure		68,800.28	0.00	68,800.28	84,149.68
Net incoming resources		41,335.24	0.00	41,335.24	48,034.54
Funds brought forward		684,004.18	812.97	684,817.15	636,782.61
Funds carried forward		725,339.42	812.97	726,152.39	684,817.15

Section B**Balance Sheet**

	note	Unrestricted funds	Restricted funds	Total 2020	Total 2019
Investments	5	686,000.00	0.00	686,000.00	661,000.00
Current assets					
Stock for resale		9,804.53	0.00	9,804.53	9,371.51
Debtors & prepayments	6	8,631.12	0.00	8,631.12	8,148.33
Cash at bank		31,299.27	812.97	32,112.24	15,664.96
Total current assets		49,734.92	812.97	50,547.89	33,184.80
Creditors	7	(10,395.50)	(0.00)	(10,395.50)	(9,367.65)
Net assets		725,339.42	812.97	726,152.39	684,817.15
Funds brought forward		684,004.18	812.97	684,817.15	636,782.61
Movement in the year	9	41,335.24	0.00	41,335.24	48,034.54
Total Funds		725,339.42	812.97	726,152.39	684,817.15

These accounts were approved by the trustees of STECS at a Governance meeting held on 13th February 2021. Signed on behalf of STECS:

Signature**Name & position****Date**

Karl Hahm (Treasurer)

13th Feb 2021


Sheila Maw (President)

13th Feb 2021

Note 1 Basis of preparation

1a Basis of accounting

These accounts have been prepared on an accruals basis and historic costs in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005).
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis of accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions

The membership year runs from 1st January to 31st December. The annual subscription is £10 for single members and £13 for joint members. Annual membership subscriptions are due before or on 1st January. Subscriptions prepaid for 2021 and beyond, as at 31st December 2020 are included in the balance sheet as deferred income. New members joining after 30th June receive the remainder of the first calendar year for free.

Gift Aid

Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.

Dog adoption fees

Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates were increased during the year and are dependent on the age and health of the dog.

Investment income

Investment income represents the interest arising on funds deposited in building society or bank deposit accounts. Income for the year includes interest accrued but not paid to the account as at 31st December 2020.

Volunteer help

The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets

The de-minimus cost for capitalising assets is £1,500. At 31st December 2020 the Charity had not purchased any assets in excess of this cost.

Sales and stock for resale

Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2020	2019
3a Voluntary Income	Donations	19,000.04	17,508.10
	Membership subscriptions	8,421.50	6,872.50
	Gift aid	4,121.32	3,572.25
	Legacies	42,067.26	59,134.07
	Total	73,610.12	87,086.92
3b Fund raising	Direct sale of Scottie merchandise	17,120.55	10,081.87
	Events	5,633.83	18,128.72
	Garden Party ticket sales	0.00	950.00
	Summer and Christmas draws	2,235.00	2,096.00
	Total	24,989.38	31,256.59
3c Charitable activities	Dog adoption fees	4,970.00	6,425.00
	Total	4,970.00	6,425.00
3d Investment income	Building Society interest	5,022.35	5,681.66
	Bank interest	1,543.67	1,734.05
	Total	6,566.02	7,415.71

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2020	2019
Direct sales (note 3b)	17,120.55	10,081.87
Sales included in income from Events	1,949.22	6,121.41
Total adjusted sales	19,069.77	16,203.28
Cost of stock sold (note 4b)	(15,157.67)	(8,825.71)
Net contribution	3,912.10	7,777.57

Gift Aid

At 31st December 2020 the percentage of UK members signed up for Gift Aid was 62.92% (compared to 59.52% at 31st December 2019).

Note 4 Analysis of resources expended

	Analysis	2020	2019
4a Administration	Stationery and printing of newsletter	3,181.05	3,228.87
	Postage	2,819.51	3,157.78
	Sundry expenses (see note 4d)	454.81	759.40
	Liability insurance	1,752.08	1,822.75
	Total	8,207.45	8,968.80
4b Fund raising	Stock purchases	15,157.67	8,825.71
	Events and raffle prizes	876.77	4,651.09
	Sales postage and distribution costs	1,396.46	1,033.35
	Total	17,430.90	14,510.15
4c Charitable activities	Veterinary fees	39,499.02	53,846.64
	Petrol and transport	1,557.90	4,211.81
	Kennelling and board	1,338.83	1,403.80
	Other rescue expenses & microchipping	582.18	908.48
	Dog purchases and donations	184.00	300.00
	Total	43,161.93	60,670.73

Additional notes

4d Sundry expenses	Lottery licence	20.00	20.00
	Web site costs	83.85	83.85
	AGM meeting room hire	0.00	191.72
	Trustee travel expenses (see note 4e)	63.00	221.30
	Independent examination of accounts	60.00	60.00
	Floral tributes	88.00	0.00
	Online processing of subscriptions	139.96	182.53
	Total	454.81	759.40

In accordance with Charity Commission guidelines, trustees are entitled to reclaim reasonable expenses incurred in attending trustee meetings or whilst on formal charity business. The amounts claimed for travel to trustee meetings are detailed in note 4e. During 2020 Karl Hahm, Margaret Mabon, David Prime, Gillian Simms and Tracey Smith waived their entitlement to reclaim their expenses. In 2019 Joy Gower and Gillian Simms donated their expenses back to the charity.

Three trustee meetings are normally held during the year but due to the Coronavirus pandemic only one meeting was able to be held in 2020.

2020

2019

4e Trustee travel expenses and benefits

	attendances		
Mrs Barbara Boyce (resigned 8 th February 2020)	n/a	n/a	0.00
Mrs Joy Gower (retired 14 th April 2019)	n/a	n/a	93.80
Mr Karl Hahm	1	0.00	0.00
Mrs Margaret Mabon	1	0.00	0.00
Mrs Sheila Maw	0	0.00	0.00
Mrs Catherine Marchbank	1	63.00	109.40
Mr David Prime (resigned 21 st May 2020)	1	0.00	0.00
Mrs Gillian Simms	1	0.00	18.10
Mrs Tracey Smith (resigned 31 st May 2020)	1	0.00	0.00
Total		63.00	221.30

All other payments to trustees were for purchases personally and properly made on behalf of the charity.

Assets and liabilities**5. Investments – cash deposits**

Yorkshire Building Society	85,000.00	85,000.00
Coventry Building Society	346,000.00	321,000.00
Virgin Bank plc	85,000.00	85,000.00
Scottish Building Society	85,000.00	85,000.00
Shawbrook Bank Ltd	85,000.00	85,000.00
Total	686,000.00	661,000.00

6. Debtors and prepayments

Gift aid reclaim	3,715.38	3,069.01
Interest receivable	3,365.40	4,598.12
Prepaid expenses	1,550.34	481.20
Total	8,631.12	8,148.33

7. Creditors

Deferred income - prepaid subscriptions	10,395.50	9,118.00
Accrued expenses	0.00	249.65
Total	10,395.50	9,367.65

Prepaid subscriptions at 31st December 2020 comprised £7,281.50 for 2021, £2,257.00 for 2022 and £857.00 for 2023 and beyond.

Additional disclosure

	Analysis	2020	2019
8. Restricted funds	STECS Research Fund balance b/f	812.98	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2020	812.97	812.97

STECS Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2020 or 2019.

9. Policy on reserves and fund raising

The policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have failed to meet this objective in 2020 and there was a deficit of £732.02 before factoring in legacies (2019 deficit of £11,099.53).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any legacies received are deposited in low risk Building Society or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it is extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reductions in income.

Due to the restrictions imposed as a result of the Coronavirus pandemic it was not possible to hold any social events after 23rd March 2020. In addition, the interest rates on the charity's cash deposits were reduced. Fortunately the charity had sufficient reserves to cover the consequent reduction in income in 2020.

Report to the members of the Scottish Terrier Emergency Care Scheme**Accounts for the year ended 31st December 2020**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signed



Date:

18th April 2021

Name

Catriona Bratten
Chartered Management Accountant

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