



# SCOTTISH TERRIER EMERGENCY CARE SCHEME

## ANNUAL ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> 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
<b>Incoming Resources</b>					
Voluntary income	3a	168,017.58	0.00	<b>168,017.58</b>	<b>73,610.12</b>
Fund raising	3b	17,001.87	0.00	<b>17,001.87</b>	<b>24,989.38</b>
Charitable activities	3c	3,200.00	0.00	<b>3,200.00</b>	<b>4,970.00</b>
Investment income	3d	5,256.29	0.00	<b>5,256.29</b>	<b>6,566.02</b>
<b>Total income</b>		<b>193,475.74</b>	<b>0.00</b>	<b>193,475.74</b>	<b>110,135.52</b>
<b>Resources expended</b>					
Administration	4a	10,804.35	0.00	<b>10,804.35</b>	<b>8,207.45</b>
Fund raising	4b	11,522.11	0.00	<b>11,522.11</b>	<b>17,430.90</b>
Charitable activities	4c	42,678.26	0.00	<b>42,678.26</b>	<b>43,161.93</b>
<b>Total expenditure</b>		<b>65,004.72</b>	<b>0.00</b>	<b>65,004.72</b>	<b>68,800.28</b>
<b>Net incoming resources</b>		<b>128,471.02</b>	<b>0.00</b>	<b>128,471.02</b>	<b>41,335.24</b>
Funds brought forward		725,339.42	812.97	726,152.39	684,817.15
<b>Funds carried forward</b>		<b>853,810.44</b>	<b>812.97</b>	<b>854,623.41</b>	<b>726,152.39</b>

**Section B**
**Balance Sheet**

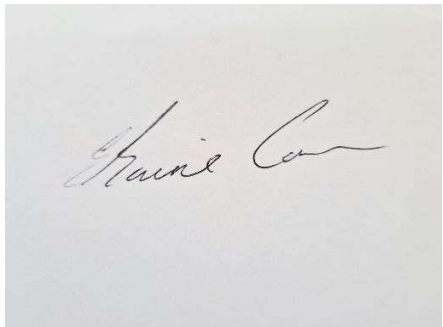
	note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
<b>Investments</b>	5	700,000.00	0.00	<b>700,000.00</b>	<b>686,000.00</b>
<b>Current assets</b>					
Stock for resale		9,401.35	0.00	<b>9,401.35</b>	<b>9,804.53</b>
Debtors & prepayments	6	7,912.98	0.00	<b>7,912.98</b>	<b>8,631.12</b>
Cash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

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 1<sup>st</sup> January to 31<sup>st</sup> December. The annual subscription is £10 for single members and £13 for joint members. Annual membership subscriptions are due before or on 1<sup>st</sup> January. Subscriptions prepaid for 2022 and beyond, as at 31<sup>st</sup> December 2021, are included in the balance sheet as deferred income. New members joining after 30<sup>th</sup> 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 31<sup>st</sup> 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.

<b>Capitalisation of assets</b>	The de-minimus cost for capitalising assets is £1,500. At 31 <sup>st</sup> December 2021 the Charity had not purchased any assets in excess of this cost.
<b>Sales and stock for resale</b>	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
<b>3a Voluntary Income</b>	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
	<b>Total</b>	<b>168,017.58</b>	<b>73,610.12</b>
<b>3b Fund raising</b>	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
	<b>Total</b>	<b>17,001.87</b>	<b>24,989.38</b>
<b>3c Charitable activities</b>	Dog adoption fees	3,200.00	4,970.00
	<b>Total</b>	<b>3,200.00</b>	<b>4,970.00</b>
<b>3d Investment income</b>	Building Society interest	4,650.70	5,022.35
	Bank interest	605.59	1,543.67
	<b>Total</b>	<b>5,256.29</b>	<b>6,566.02</b>

### 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
<b>Total adjusted sales</b>	<b>12,035.54</b>	<b>19,069.77</b>
Cost of stock sold (note 4b)	(8,239.13)	(15,157.67)
<b>Net contribution</b>	<b>3,796.41</b>	<b>3,912.10</b>

**Gift Aid**

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

**Section C****Note to the accounts****Note 4 Analysis of resources expended**

	Analysis	2021	2020
<b>4a Administration</b>	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
	<b>Total</b>	<b>10,804.35</b>	<b>8,207.45</b>
<b>4b Fund raising</b>	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
	<b>Total</b>	<b>11,522.11</b>	<b>17,430.90</b>
<b>4c Charitable activities</b>	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
	<b>Total</b>	<b>42,678.26</b>	<b>43,161.93</b>

**Additional notes**

<b>4d Sundry expenses</b>	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
	<b>Total</b>	<b>1,580.15</b>	<b>454.81</b>

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

### 4e Trustee travel expenses and benefits

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

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
<b>Total</b>	<b>700,000.00</b>	<b>686,000.00</b>

#### 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
<b>Total</b>	<b>7,912.98</b>	<b>8,631.12</b>

**7. Creditors**

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

Prepaid subscriptions at 31<sup>st</sup> 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**

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

**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 31<sup>st</sup> 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.

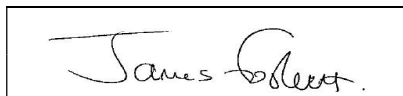
**Independent examiner's statement**

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**  
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