

**SCOTTISH TERRIER EMERGENCY CARE SCHEME**  
**ANNUAL ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> 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.


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

## Section B

## Balance Sheet

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

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**

<b>Membership subscriptions</b>	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 2023 and beyond, as at 31 <sup>st</sup> December 2022, 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.
<b>Gift Aid</b>	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.
<b>Dog adoption fees</b>	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.
<b>Investment income</b>	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 <sup>st</sup> December 2022.

<b>Volunteer help</b>	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-minimum cost for capitalising assets is £1,500. At 31 <sup>st</sup> December 2022 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 or cost or market value.

### Note 3 Analysis of incoming resources

	Analysis	2022	2021
<b>3a Voluntary Income</b>	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
	<b>Total</b>	<b>30,760.45</b>	<b>168,017.58</b>
<b>3b Fund raising</b>	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
	<b>Total</b>	<b>10,727.30</b>	<b>17,001.87</b>
<b>3c Charitable activities</b>	Dog adoption fees	6,645.00	3,200.00
	<b>Total</b>	<b>6,645.00</b>	<b>3,200.00</b>
<b>3d Investment income</b>	Building Society interest	5,735.41	4,650.70
	Bank interest	157.57	605.59
	<b>Total</b>	<b>5,892.98</b>	<b>5,256.29</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:

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

## Gift Aid

At 31<sup>st</sup> December 2022 the percentage of UK members signed up for Gift Aid was 56.4% compared to 64.10% at 31<sup>st</sup> 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
	<b>Total</b>	<b>23,867.78</b>	<b>10,804.35</b>
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
	<b>Total</b>	<b>7,059.00</b>	<b>11,522.11</b>
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
	<b>Total</b>	<b>83,979.31</b>	<b>42,678.26</b>

## Additional notes

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

## Assets and liabilities

	Analysis	2022	2021
<b>5 Investments</b>	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
	<b>Total</b>	<b>785,000.00</b>	<b>700,000.00</b>
<b>6 Debtors and prepayments</b>	Gift aid reclaim	1,075.72	2,665.63
	Interest receivable	9,371.67	3,636.81
	Prepaid expenses	0.00	1,610.54
	<b>Total</b>	<b>10,447.40</b>	<b>7,912.98</b>
<b>7 Creditors</b>	Deferred income – prepaid subscriptions	3,607.45	9,578.00
	Accrued expenses	17,819.24	2,884.41
	<b>Total</b>	<b>21,426.69</b>	<b>12,462.41</b>

Prepaid subscriptions at 31<sup>st</sup> December 2022 comprised £10,565.

## Additional disclosure

	Analysis	2022	2021
<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 31<sup>st</sup> December 2022</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 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 23<sup>rd</sup> 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 31<sup>st</sup> 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