

Charity Registration No. SC022666 (Scotland)

Company Registration No. CS000651 (Scotland)

Dog Action Working Group Scotland

D.A.W.G.S.

(A Scottish Charitable Incorporated Organisation)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

D.A.W.G.S.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



(Appointed 5 March 2024)
(Appointed 6 February 2024)
(Appointed 13 November 2024)
(Appointed 13 November 2024)

Charity number (Scotland)

SC022666

Independent examiner



Azets
37 Albyn Place
Aberdeen
United Kingdom
AB10 1JB

Bankers

The Bank of Scotland
389 North Deeside Road
Cults
Aberdeen
AB15 9SX

Flagstone
1st Floor, Clareville House
26-27 Oxendon Street
London
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Solicitors

Mackinnons
14 Carden Place
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United Kingdom
AB10 1UR

D.A.W.G.S.

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

D.A.W.G.S.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the charity are:

- to re-home dogs and puppies (over 6 months of age). We aim to find new, caring homes for dogs and puppies whose owners are no longer able to look after them and;
- to undertake all things incidental and conducive to the attainment of this objective.

Achievements and performance

The achievements and performance of the charity during the year were:

- In accordance with the aims of our Constitution - to find new homes for dogs whose old owners are no longer able to care for them and to carry out those activities towards the furtherance of those aims.
- Continuing earlier plans for the future, the charity has attended numerous outside events, promoting its existence and giving out information; individuals have gone out to give talks to various bodies. In the opinion of the Trustees, these aims were successfully achieved during the year to 31 December 2024.

Financial review

The accounts show a surplus for the year of £16,356 (2023 - £30,681) which, added to the reserves brought forward, amount to total reserves of £1,147,160 at 31 December 2024 (2023 - £1,130,804).

Reserves

Surplus reserves are held on bank deposit to achieve low risk income. The Trustees are, however, confident that the present level of reserves on deposit are sufficient for the charity's current needs and the financial needs of the intermediate future.

Plans for Future Periods

To continue rehoming dogs, along with developing a wider range of services, developing strategies, delivering education and training to assist with the welfare of dogs across our area. We have already developed a Welfare Fund to support dogs whose caring owners are facing financial difficulties in the current economic climate. This goes beyond the original remit of DAWGS, and we will continue to promote the Welfare Fund, ensuring the health and wellbeing of dogs in Scotland.

The charity has continued to run the Charity Shop in Alford and, looking ahead, sees this as a continuing and valuable source of generating income.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is governed and managed by a committee of 7 Trustees/Members who meet regularly to deal with the business of the charity in furtherance of its objectives. The committee members operate within the Constitution.

Membership of the charity is open to any and all interested and concerned persons and shall be supported by a proposer who shall be an existing member.

The affairs of the charity are managed by a Management Committee of not less than three and not more than seven Officers.

Key management personnel remuneration

The trustees consider the board of trustees as the key management personnel in charge of directing and controlling the charity. All trustees give their time freely and no trustee was paid remuneration or expenses in the year.

The trustees who served during the year and up to the date of signature of the financial statements were:



(Resigned 8 January 2024)
(Resigned 12 March 2025)
(Resigned 9 January 2024)
(Appointed 5 March 2024)
(Appointed 6 February 2024)
(Deceased 4 May 2024)
(Appointed 13 November 2024)
(Appointed 13 November 2024)

D.A.W.G.S.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

[Redacted signature area]

Trustee
Dated: 9/4/25

Trustee
Dated: 9/4/25

D.A.W.G.S.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF D.A.W.G.S.**

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



On behalf of Azets (Chartered accountants)
37 Albyn Place
Aberdeen
AB10 1JB
United Kingdom

Dated:

D.A.W.G.S.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
Income from:			
Donations and legacies	3	38,160	123,750
Charitable activities	4	17,385	10,490
Other trading activities	5	65,610	75,785
Investments	6	32,930	3,807
Total income		154,085	213,832
Expenditure on:			
Raising funds	7	40,960	42,122
Charitable activities	8	96,769	141,029
Total expenditure		137,729	183,151
Net income for the year/ Net movement in funds		16,356	30,681
Fund balances at 1 January 2024		1,130,804	1,100,123
Fund balances at 31 December 2024		1,147,160	1,130,804

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

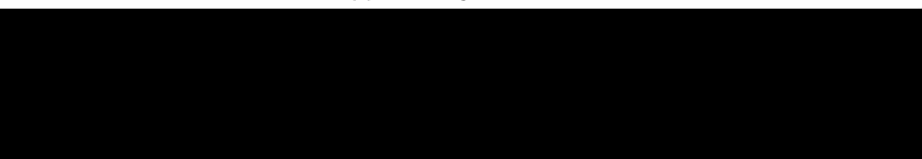
D.A.W.G.S.

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		156,225		167,053
Current assets					
Stocks	14	150		420	
Debtors	15	4,394		4,541	
Cash at bank and in hand		991,556		967,642	
		996,100		972,603	
Creditors: amounts falling due within one year	16	(5,165)		(8,852)	
Net current assets			990,935		963,751
Total assets less current liabilities			1,147,160		1,130,804
Income funds					
Unrestricted funds			1,147,160		1,130,804
			1,147,160		1,130,804

The financial statements were approved by the Trustees on



Trustee

Trustee

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

D.A.W.G.S. is a Scottish Charitable Incorporated Organisation (SCIO) and is managed by the Trustees. The address of the office is The Dawghouse, 51-53 Main Street, Alford, Aberdeenshire, AB33 8PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Restricted funds are subject to specific terms declared by the donor.

1.4 Income

Income is recognised in the Statement of Financial Activities when the charity becomes entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Donations and legacy income are included in full in the Statement of Financial Activities when the charity has an unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income is included in the accounts when receivable.

1.5 Expenditure

All material costs are charged in the year to which they relate and are accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered.

Support costs are those functions that assist the work of the charity including back office costs, finance, personnel, payroll and governance costs.

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	over 50 years
Fixtures and fittings	over 10 years
Plant and equipment	over 5 years
Motor vehicles	over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.8 Taxation

The charity is a registered charity in Scotland and is exempt for taxation.

1.9 Retirement benefits

Contributions to defined pension contribution plans are recognised as an expenses in the period in which the related service is provided.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	7,262	7,822
Legacies receivable	27,538	113,357
Government grants	2,500	2,000
HMRC - Gift Aid tax reclaim	860	571
	<u>38,160</u>	<u>123,750</u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
New Owner	13,405	9,960
Old Owner	3,980	530
	<u>17,385</u>	<u>10,490</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Rental income	6,240	6,240
Fundraising income	7,506	5,944
Shop income	48,594	61,277
Other income	3,270	2,324
	<u>65,610</u>	<u>75,785</u>

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	32,930	3,807

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Property costs	8,655	10,011
Depreciation	7,006	6,872
Other fundraising costs	5,254	3,763
Staff costs	20,045	21,476
	<u>40,960</u>	<u>42,122</u>

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities

	Direct Costs	Direct Costs
	2024	2023
	£	£
Staff costs	32,894	32,936
Depreciation and impairment	3,822	3,585
Property repairs and replacements	771	1,025
Transport costs	2,415	4,732
Kennelling	8,219	14,176
Veterinary costs	23,214	20,569
Rent and rates	1,505	1,398
Insurance	2,915	2,449
Heat and light	1,452	1,452
Telephone	1,817	1,805
Stationery and advertising	5,504	37,327
General expenses	6,659	12,309
Professional fees	-	883
	<u>91,187</u>	<u>134,646</u>
Share of governance costs	5,582	6,383
	<u>96,769</u>	<u>141,029</u>

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Independent examination	-	4,690	4,690	4,883
Payroll	-	892	892	1,500
	<u>-</u>	<u>5,582</u>	<u>5,582</u>	<u>6,383</u>
Analysed between				
Charitable activities	-	5,582	5,582	6,383

10 Trustees

No Trustees received remuneration or expenses in the year ended 31 December 2024 nor for the year ended 31 December 2023.

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	5	4
Employment costs	2024 £	2023 £
Wages and salaries	52,545	53,925
Other pension costs	394	487
	52,939	54,412

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Plant and Motor vehicles equipment £		Total £
Cost					
At 1 January 2024	156,398	11,292	4,902	23,004	195,596
At 31 December 2024	156,398	11,292	4,902	23,004	195,596
Depreciation and impairment					
At 1 January 2024	12,512	3,163	1,366	11,502	28,543
Depreciation charged in the year	3,128	1,129	820	5,751	10,828
At 31 December 2024	15,640	4,292	2,186	17,253	39,371
Carrying amount					
At 31 December 2024	140,758	7,000	2,716	5,751	156,225
At 31 December 2023	143,886	8,129	3,536	11,502	167,053

14 Stocks

	2024 £	2023 £
Raw materials and consumables	150	420

D.A.W.G.S.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	4,394	4,541

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	5,165	8,852

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £394 (2023 - £487).

18 Restricted funds

The restricted funds relate to donations to be used for particular dogs.

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fund balances at 31 December 2024 are represented by:		
Tangible assets	156,225	167,053
Current assets/(liabilities)	990,935	963,751
	1,147,160	1,130,804

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).