

**BOXER WELFARE SCOTLAND TRUST**  
**FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> MARCH 2025**

**CHARITY NUMBER: SC036719**

## **BOXER WELFARE SCOTLAND TRUST**

### **CONTENTS**

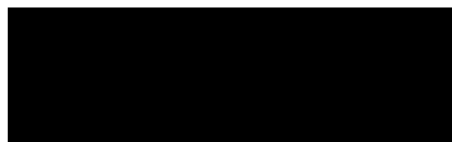
	<b>Page</b>
Legal and administrative information	
Trustee report	<b>1 – 4</b>
Independent examiners' report	<b>5</b>
Statement of financial activities	<b>6</b>
Balance Sheet	<b>7</b>
Notes to the financial statements	<b>8 – 11</b>

**BOXER WELFARE SCOTLAND TRUST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

Scottish Charity Number: SC036719

Contact Address: Buller's View  
Greenteaves  
Longhaven  
Peterhead  
Aberdeenshire  
AB42 0NT

Trustees:



Independent Examiner: Jensar Accountancy Limited  
19 Newton Grange  
Mintlaw  
Aberdeenshire  
AB42 5EU

Bankers: Royal Bank of Scotland  
4 Almondvale South  
Livingston  
EH54 6NB

**BOXER WELFARE SCOTLAND TRUST**

**CHARITY NUMBER: SC036719**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

The Trustees present their report and financial statements for the year ended 31<sup>st</sup> March 2025. The Trustees who served during the year and up to the date of this report are set out in the previous page.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Charity is controlled by its governing document, a deed of trust, and constitutes as an incorporated charity.

**Appointed of Trustees**

The Trustees shall be entitled, by way of resolution passed by a unanimous vote at a meeting of Trustees, to appoint any individual as a Trustee.

**OBJECTIVES AND ACTIVITIES**

Objectives and aims.

Boxer Welfare Scotland exists to:

- Relieve the suffering of stray, neglected, abandoned or unwanted Boxer dogs in need of care and protection in Scotland who have been rescued in Scotland and Europe.
- Advance in education of the public in the principles and practice of animal welfare.

In furtherance thereof the organisation shall seek to:

- Rescue or home, unwanted, and stray Boxer dogs.
- Report suspected cruelty or neglect to the appropriate organisation/authorities.

**ACHIEVEMENT AND PERFORMANCE**

Boxer Welfare Scotland was founded in January 2005 and received charity status as a boxer dog rescue on 3rd July 2005. Since then, Boxer Welfare Scotland (BWS) has rescued and rehomed over 2000 boxer dogs through the charity's adoption process.

BW are here to rescue and care for all boxers who need our help in Scotland and in Europe. To help all the boxer dogs find their way to their adoption families in their new forever homes, which they all deserve.

**BOXER WELFARE SCOTLAND TRUST**

**CHARITY NUMBER; SC036719**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**ACHIEVEMENT AND PERFORMANCE (CONTD...)**

NWS co-founder Mrs Lorraine Cumming, the Trustees and the resolute team of volunteers commit a lot of the time, energy, and love to helping rescue boxer dogs in need throughout Scotland and Europe.

Mrs Cumming is a member of the Institute of animal Care and Education (M.I.A.C.E.) and is both experienced and qualified in animal behaviour, psychology, and training.

BWS match the right boxer dog to the right applicant to ensure a full and happy life together, rather than first come, first serves basis.

The charity gives veterinary care to all boxer dogs in the care, as well as continuing to care for dogs with long term health conditions once they are re-homed. All boxer dogs in our care are neutered at the charity's expense prior to being re-homed. BWS also provide a support service for all their new families whether it is information, training methods, hygiene, health, emotional support, and general updates.

BWS has a large loyal base of volunteers, fosterers and supporters throughout Scotland and the rest of the world.

Fundraising is so important to cover the costs of the veterinary care whether raised through donations, legacies, raffles, dog shows, and otherwise.

BWS aims:

To successfully re-home all rescue boxer dogs that come into their care whether from having been abused, neglected, abandoned, or do not fit into their current home.

To never put a healthy dog to sleep.

To health check, vaccine and microchip all dogs in their care.

To have all the rescue dogs placed into a foster home to be assessed for their behaviour and training needs. To have all the dogs loved and made to feel secure and safe.

To make sure all the rescue dogs are neutered.

To encourage and promote responsible ownership.

To match each dog to a home based on the dog's requirements.

To provide lifetime back-up and support to all the adopters and their rescue dogs.

To educate and promote the importance of neutering a dog.

To raise funds for the sole benefit of the rescuing and supporting of boxer dogs.

To encourage the use of positive training methods.

To educate about puppy farms and breeders motivated solely by financial gain.

**BOXER WELFARE SCOTLAND TRUST**  
**REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

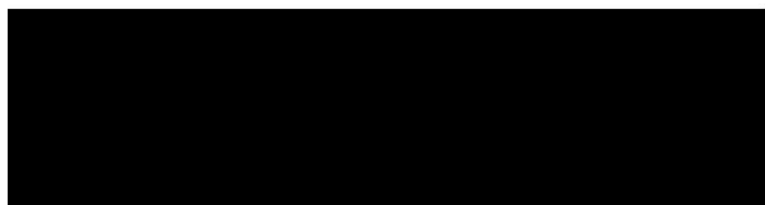
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accountancy Standards (United Kingdom General Acceptance Accountancy Practice).

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 charity and the incoming resources and application of resources to 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 adjustments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. Safeguarded the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board



**BOXER WELFARE SCOTLAND TRUST**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE ON THE UNAUDITED**

**FINANCIAL STATEMENTS OF BOXER WELFARE SCOTLAND TRUST**

I am report on the accounts for the year ended 31<sup>st</sup> March 2025, which are set out on page one to eleven.

**Respective Responsibility of Trustees and Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The Charity's Trustees consider that the audit requirements of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to state, based on my examination as required under Section 44(1) (c) of the Act, whether matters have come to our attention.

**Basis of Independent Examiner's Statement**

My examination is conducted in accordance with Regulation 11 of the Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Charity and the comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation 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 whether the accounts present a 'true and fair view.'

**Independent Examiner's Statement**

During my examination, there has been no matter for concern.

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - proper accounting records and kept in accordance with Section 44 (1) (a) of the Act and Regulation 4 of 2006 Accounts Regulations.
  - to prepare accounts which are in accordance with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations.
- 2 to which attention should be drawn to enable a better understanding of the accounts to be reached.

Jensar Accountancy Limited  
19 Newton Grange  
Mintlaw  
Aberdeenshire  
AB42 5EU

21 August 2024

**BOXER WELFARE SCOTLAND TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING OF INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Incoming resources from generating funds:</b>					
Voluntary Income	2	25,396	-	25,396	27,730
Activities for generating funds	3	20,608	-	20,608	18,872
Investment income	4	1,673	-	1,673	1,967
Total incoming resources		47,677	-	47,677	48,569
<b>Resources expenditure</b>					
Cost of generating funds:					
Fundraising:					
Cost of goods sold and other costs	5	-	-	-	-
Charitable Activity	6	45,861	-	45,861	45,441
Governance Cost	7	750	-	750	750
Total resources expenditure		46,611	-	46,611	46,191
Net Incoming/(outgoing)					
Resources for the year		1,066		1,066	2,378
Total funds brought forward		253,759		253,759	251,978
Total funds carried forward		254,825	-	254,825	254,356

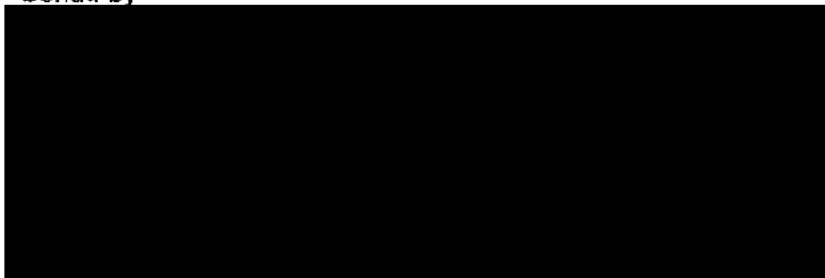
All of the above amounts relate to continuing activities

The notes on page 8 to 11 form an integral part of these statements.

**BOXER WELFARE SCOTLAND TRUST****BALANCE SHEET – 31<sup>ST</sup> MARCH 2025**

	Notes	2025	2024
		£	£
<b>FIXED ASSETS</b>	13	34	69
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		256,210	255,889
<b>CREDITORS: Amounts falling due within one year</b>	9	<u>(1,419)</u>	<u>(1,602)</u>
<b>NET CURRENT ASSETS</b>		<u>254,825</u>	<u>254,356</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<u>£254,825</u>	<u>£254,356</u>
<b>FUNDS</b>			
Unrestricted income funds	10 & 11	<u>254,825</u>	<u>254,356</u>
<b>TOTAL FUNDS</b>		<u>£254,825</u>	<u>£254,356</u>

The financial statements were approved by the Trustees on 22<sup>nd</sup> August 2024 and signed on its behalf by



The notes on page 8 to 11 form an integral part of these statements.

**BOXER WELFARE SCOTLAND TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2025**

**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the previous year.

**1.1 Basis of Accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005), the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities and Trustees Investment (Scotland) Act 2005.

**1.2 Incoming Resources**

All income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitled is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

**1.3 Resources expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**BOXER WELFARE SCOTLAND TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025 (CONT'D...)**

<b>2 Voluntary Income</b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Merchandising	-	-	-	176
Gift Aid	8,107	-	8,107	3,102
Bequest	280	-	280	1,000
Donation	8,174	-	8,174	15,377
Dog re-homing	8,835	-	8,835	8,075
Grants	-	-	-	-
	<u>25,396</u>	<u>-</u>	<u>25,396</u>	<u>27,730</u>
<b>3 Activities for generating funds</b>	<b><u>Unrestricted</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Fundraising events	20,608	20,608	18,872	
	<u>20,608</u>	<u>20,608</u>	<u>18,872</u>	
<b>4 Investment Income</b>	<b><u>Unrestricted</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Bank Interest Received	1,673	1,673	1,967	
	<u>1,673</u>	<u>1,673</u>	<u>1,967</u>	
<b>5 Fundraising</b>	<b><u>Unrestricted</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Fundraising events	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	

**BOXER WELFARE SCOTLAND TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025 (CONT'D...)**

6	<b>Cost of charitable activities</b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
		<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Rehoming and Fostering Expenses	10,250	-	10,250	12,728
	Merchandising	2,195	-	2,195	1,757
	Training/Seminars	-	-	-	-
	Veterinary expenses	31,290	-	31,290	28,255
	Insurance	773	-	773	682
	Bank charges	7	-	7	-
	Website	-	-	-	-
	Telephone	495	-	495	400
	Postage and Stationery	525	-	525	492
	Sundry expenses	216	-	216	176
	Donation – pet oxygen kit	-	-	-	-
	Clothing Costs for volunteers	546	-	75	546
	Depreciation	35	-	35	35
		<hr/> 45,861	<hr/> -	<hr/> 45,861	<hr/> 43,441

7	<b>Governance Costs</b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
		<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Independent examination	750	-	750	750
		<hr/> 750	<hr/> -	<hr/> 750	<hr/> 750

**8 Trustees**

**Employment costs**

*No salaries or wages have been paid to the Trustees during the year.*

**9 Creditors: Amounts falling due within one year**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Trade creditors	669	913
Accruals and deferred income	750	690
	<hr/> 1,419	<hr/> 2,100

**BOXER WELFARE SCOTLAND TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025 (CONT'D...)**

10	<b>Analysis of assets between funds</b>	<b><u>Unrestricted Funds</u></b>	<b><u>Total Funds</u></b>
		<b>£</b>	<b>£</b>

**Fund balance as of 31<sup>st</sup> March 2025 represented by:**

Fixed Assets	34	69
Current Assets	256,210	255,890
Current Liabilities	(1,419)	(1,603)
	<hr/>	<hr/>
	254,825	254,356

11	<b>Unrestricted Funds</b>	<b><u>1<sup>st</sup> April 2024</u></b>	<b><u>Incoming Resources</u></b>	<b><u>Outgoing Resources</u></b>	<b><u>31<sup>st</sup> March 2025</u></b>
	General Fund	254,356	47,677	46,611	254,825

**Purpose of Unrestricted Funds**

The General Fund can be used in accordance with the charitable objectives at the discretion of the Trustees

12	<b>Restricted Funds</b>	<b><u>1<sup>st</sup> April 2024</u></b>	<b><u>Incoming Resources</u></b>	<b><u>Outgoing Resources</u></b>	<b><u>31<sup>st</sup> March 2025</u></b>
	Support Adoption for Pets	-	-	-	-

**Purpose of Restricted Funds**

Funding provided by Support Adoption for Pets was to support annual Vet bills.

13	<b>Fixed Assets</b>	<b><u>Computer Equipment</u></b>
	Net Book Value as of 1 <sup>st</sup> April 2023	69
	Purchases	-
		<hr/>
		69
	Depreciation for the year	35
	<b>Net Book Value as of 31<sup>st</sup> March 2025</b>	<hr/> 34