

Reserves

At 31 March 2025, the Reserves stood at £3.371.

Charitable Purpose

"the advancement of animal welfare" – Predominantly within the Argyll & Bute geographic area

Charitable Activities to Achieve Our Purpose

Having accessed an application based on financial circumstances we provide individuals with small grants towards the cost of essential veterinary treatment.

To achieve this, we work very closely with our local veterinary practice (Bute & Cowal Vets) in Dunoon.

Daisy's Den also makes small grants and donations to various other animal charities within Argyll & Bute.

Trustees' responsibility in relation to the financial statements

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

Law applicable to charities 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, including the income and expenditure, of the charity for that period.

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 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 in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Reference and administrative details

Charity number: SC045825

Our Advisers

Independent Examiner:

Ideo Business Services Ltd.
Unit 4, Standhill Industrial Estate,
Whitburn Road
Bathgate
EH48 2HR

Bankers:

Bank of Scotland, 78 Argyll Street, Dunoon, PA23 7NH

Solicitors:

Blair & Bryden, 47 Argyll Street, Dunoon, PA23 7HG

Trustees:



Governing Document

Daisy's Den Caring for Animals is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its legal form on the 23 July 2015. The charity was previously an incorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 23 July 2015. It has a single tier structure and as such the trustees are the members of the charity.

Daisy's Den Caring for Animals SCIO is governed by its constitution.

Appointment of Trustees

Trustees can be elected at any time. There must be a minimum of three and a maximum of six trustees.

Trustee introduction and training

On appointment new trustees attend an induction course held by the other trustees where their responsibilities are explained to them in full. This is from the perspective of both as a Trustee of the Charity and the legal requirement set by OSCR.

As new legislation is released the trustees meet to discuss the impact this will have on the Charity and their own personal responsibilities as Trustees.

Related parties and co-operation with other organisations

There are no related parties. None of our trustees receive remuneration or other benefit from their work with the charity. In the current year no such related party transactions were reported.

Risk Management

The Trustees assess the risks associated with the Charity and the services that they provide on an annual basis, or earlier if required.

Independent Examiner

The Independent Examiner, [REDACTED] (MAAT) of Ideo Business Services Ltd., has indicated her willingness to continue in office. A solution re-appointing her will be proposed at the Meeting of the Trustees.

Daisy's Den Caring for Animals SCIO

Report and Financial Statements

31 March 2025

Daisy's Den Caring for Animals SCIO
Registered Charity Number: SC045825

Trustees



Secretary



Treasurer:



Reporting Accountants

Ideo Business Services Ltd
Unit 4 Standhill Industrial Estate
Whitburn Road
Bathgate EH48 2HR

Bankers

Bank of Scotland
78 John Street
Dunoon
PA23 7NA

Solicitors

Corrigal Black
20 John Street
Dunoon
PA23 8BN

Office



Daisy's Den Caring for Animals SCIO
Statement of financial activities
for the year ended 31 March 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources			
Incoming resources from charitable activities:			-
Shop takings		63,075	71,047
Grants		-	-
Donations received		-	-
		<hr/>	<hr/>
Total Incoming Resources		63,075	71,047
		<hr/>	<hr/>
Resources Expended			
Cost of charitable activities	2	34,432	44,683
Other resources expended	3	30,805	31,237
Donations made	4	1,500	1,300
Gains/Losses from disposal of fixed assets	5	-	-
		<hr/>	<hr/>
Total Resources Expended		66,737	77,220
		<hr/>	<hr/>
Net Incoming Resources		(3,662)	(6,173)
		<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward		9,339	15,512
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	7	5,677	9,339
		<hr/>	<hr/>

All funds are unrestricted

Daisy's Den Caring for Animals SCIO
Income and expenditure account
for the year ended 31 March 2025

	2025 £	2024 £
Income		
Shop takings	63,075	71,047
Grants	-	-
	63,075	71,047
Expenditure		
Opening stock	1,068	1,201
Purchases	5,211	9,836
Wages	28,723	32,257
Refunds	-	-
Deliveries	-	2,457
Closing stock	(570)	(1,068)
	28,643	26,364
GROSS PROFIT		
	28,643	26,364
Donations Received	-	-
Overheads		
Heat & light, insurance & rent	22,602	21,352
Telephone	952	1,138
Professional fees & subscriptions	522	459
Advertising	50	120
Repairs & maintenance	1,941	1,527
Motor expenses	1,393	1,115
Stationery & printing	91	800
Bank charges	1,151	1,318
Sundry expenses	2	96
Examination fees	1,728	3,312
Travel & subsistence	373	-
	30,805	31,237
Overhead costs		
	30,805	31,237
Operating (Deficit)/Surplus for year	(2,162)	(4,873)
Gains/Losses from disposal of fixed assets		
Donations made in the year (note 4)	1,500	1,300
(Deficit)/Surplus transferred to Reserves	(3,662)	(6,173)

Daisy's Den Caring for Animals SCIO
Charity Number: SC045825
Balance Sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	-	-
		-	-
Current assets			
Stocks		570	1,068
Cash at bank and in hand		3371	7,251
		3,941	8,319
Creditors: amounts falling due within one year	6	-	-
Total assets less current liabilities		3,941	8,319
Net assets		3,941	8,319
The Funds of the Charity			
Unrestricted Income Funds	7	5,677	9,339
Total Unrestricted Funds and Total Charity Funds		5,677	9,339

24/12/2025

Daisy's Den Caring for Animals SCIO
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

The following accounting policies have been consistently applied in dealing with the items which are considered material in relation to the Charity's accounts.

Basis of accounts

The Accounts are prepared under the historic cost convention and in accordance with applicable accounting standards in the UK, the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) and the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2003 (as amended).

The Charity meet the definition of a public benefit entity under FRS102.

Preparation of the accounts on a going concern basis

The trustees have reviewed the position and consider the charity to be a going concern. The accounts will be prepared on the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest being paid or payable by the Bank.

Fund accounting

The Charity operated a General Fund which is unrestricted in its use. Any sub-division of the General Fund into designated funds is at the Trustees' discretion.

Daisy's Den Caring for Animals SCIO
Notes to the Accounts
for the year ended 31 March 2025

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating voluntary income are not significant and have not been separately disclosed.
 - Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs of an indirect nature necessary to support them.
 - Other expenditure represents those items not falling into any other headings.
-
- All VAT on purchases is irrecoverable and is included with the related costs in the Accounts.

Allocation of support costs

Support costs are those functions that assist the work of the charity but so not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity. These costs have been allocated to expenditure on charitable activities.

Tangible fixed assets

Fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Vehicles	10% straight line
Equipment	20% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discount due.

Daisy's Den Caring for Animals SCIO
Notes to the Accounts
for the year ended 31 March 2025

2 Direct costs	2025	2024
	£	£
Opening stock	1,201	1,305
Purchases	5,211	14,208
Wages	28,723	13,268
Delivery	-	11,843
Refunds	-	730
Closing stock	(1,068)	(1,201)
	34,067	40,153

3 Other Resources Expended	2025	2024
Heat & light, insurance & rent	22,602	21,352
Telephone	952	1,138
Professional fees & subscriptions	522	459
Advertising	50	120
Repairs & maintenance	1,941	1,527
Insurance	-	-
Motor expenses	1,393	1,115
Travel & subsistence	-	-
Stationery & printing	91	800
Bank charges	1,151	1,318
Sundry expenses	2	96
Examination fees	1,728	3,312
	30,432	31,237

4 Donations	2025	2024
Various stocks donations to local animal groups	1,500	1,300
	1,500	1,300

Daisy's Den Caring for Animals SCIO
Notes to the Accounts
for the year ended 31 March 2025

5 Tangible fixed assets

	Motor Vehicles £	Equipment £	Total £
Cost			
At 1 April 2023	7,833	961	8,794
Additions	-	-	-
At 31 March 2024	<u>7,833</u>	<u>961</u>	<u>8,794</u>
Depreciation			
At 1 April 2023	7,833	961	8,794
Charge for the year	-	-	-
At 31 March 2024	<u>7,833</u>	<u>(961)</u>	<u>6,872</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	2,616
	<u>-</u>	<u>2,616</u>

7 General Funds & Reserves: Movement in year

	General Fund £	Total Funds £
Opening balance	9,339	15,512
Operating (Deficit)	(3,662)	(6,173)
At 31 March 2024	<u>5,677</u>	<u>9,339</u>

8 Contingent Liabilities

The Trustees are not aware of any Contingent Liabilities.

Daisy's Den Caring for Animals SCIO
Notes to the Accounts
for the year ended 31 March 2025

9 Notes to the Cash Flow Statement - Net Cash Funds	2025	2024
	£	£
Bank	2,352	6,232
Cash	1,019	1,019
	<hr/> 3,371	<hr/> 7,251

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Daisy's Den Caring for Animals						
	Registered charity number	SC045825						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	04	2024	to	31	03	2025	
Set out on pages	1-2						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 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, I do not express an audit opinion on the view given by the accounts.							
Independent examiner's	In the course of my examination, no matter has come to my attention.							
	<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	24/12/2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**