

Loving Homes Dog Rescue
Scottish Charity Number: SC047453

ANNUAL REPORT
FOR THE YEAR ENDED 31 MAY 2025

Loving Homes Dog Rescue
Scottish Charity Number: SC047453
Trustees' report for the year ended 31 May 2025

The trustees present their report and financial statements for the year ended 31 May 2025.

Structure, governance and management

Loving Homes Dog Rescue is a Scottish Charitable Incorporated Organisation, which was recognised as a Scottish charity on 26 May 2017. The charity was established under a written constitution.

The Organisation can be contacted at the following address: Loving Homes Dog Rescue, c/o Graemeshall Farmhouse, Holm, Orkney, KW17 2RX. Tel: 01856 781589.

Summary of the main activities

Our fundraising was based around public appeal and online auctions & raffles with the intent of exploring bigger fundraisers in the future.

We are still seeing the ramifications of the Covid boom, both in poorly trained dogs and irresponsible breeding and ownership. The situation within Rescue is dire, the cost of living has had a very definite effect on donations, both monetary and from companies. The rise in the cost of everything, especially vets, has created a huge divide between the cost per dog and a realistic adoption donation. We are just about holding our own, but need to look closely now at different methods of fund raising. Abandonment of dogs is at unprecedented levels and adoptions throughout the rescue world have slumped, especially of large dogs, fuelled by the sensationalism in the press concerning dog attacks. We have, however, maintained our level of adoption fairly well. But, we have been able to help fewer dogs due to lack of kennel space and minimal emergency boarding and funding available. When finances have allowed, we have again helped people with vets and feeding costs who would otherwise have had to give up/euthanise their pets.

We have managed somehow to maintain our £10,000 emergency fund in the Savings Account but without a dramatic increase in fundraising, it will be impossible to maintain and increase this in the future.

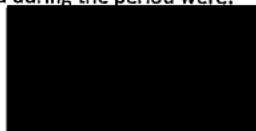
During the period, we inducted 78 dogs and adopted out 90.
7 dogs were returned due to adopter's change of circumstance.

Trustee recruitment and appointment

The Organisation's trustees are appointed by the members at the Annual General Meeting. At the conclusion of the bi-annual Annual General Meeting, one third (to the nearest round number) of the charity trustees shall retire from office, but the retired trustees shall be eligible for re-election.

The trustees who served during the period were:

Chairperson:
Secretary:
Treasurer:
Other Trustees:



The Trustees did not receive any remuneration during this period.

Objectives and activities

The objectives of the Organisation are:

- I. to offer a lifeline for dogs in council pounds facing euthanasia after serving compulsory 7 days across the UK, who have been abandoned, abused, registered as stray, or no longer wanted by their previous owner;
- II. to offer a rescue place to dogs from the local and wider communities when owners can no longer look after them;
- III. to assess and match compatible lifetime homes, offering support, advice, and lifelong Rescue Back Up;
- IV. to relieve suffering and distress of dogs in our care by providing veterinary treatment (and any other relevant treatment) for dogs with illness, injury, or behaviour-related distress;
- V. to educate, support, and advise dog owners in principles and practice of good welfare standards, in accordance with the law and current scientific research.

Loving Homes Dog Rescue
Scottish Charity Number: SC047453
Trustees' report (continued) for the year ended 31 May 2025

Financial Review

Total incoming resources for the year amounted to £94,707. Resources totalling £104,129 were expended during the year, resulting in a net decrease in funds over the course of the year of £9,422.

The charity finished the year with funds of £11,490. This includes restricted funds of £5,000 (a grant from CHR Trust, to be used for vet bills, which was used in full during the year), as well as a loan of £6,000 received in the current year and a loan of £1,000 received in the year ended 2023.

Reserves Policy

The charity maintains sufficient reserves to enable it to meet its liabilities as they fall due.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Approved by the management committee and signed on their behalf

A large black rectangular box redacting the signature of the management committee member.

Date: 18.2.26.

Loving Homes Dog Rescue
Receipts and Payments Account and Statement of Balances
for the year ended 31 May 2025

	Note	Year ended 31-May-25 £	Year ended 31-May-24 £
<u>Receipts and Payments Account</u>			
Income			
Donations	1	54,301	44,344
Grants	2	5,000	3,000
Receipts from fundraising activities	3	35,052	13,628
Income received from investments	4	354	113
Total Income		94,707	61,085
Expenditure			
Expenditure on charitable activities	5	102,174	58,748
Expenditure on fundraising activities	6	734	730
Governance costs	7	1,221	1,006
Total Expenses		104,129	60,484
(Deficit)/Surplus of receipts over payments		(9,422)	601

The £5,000 CHR grant received in the year was restricted for use for vet bills, and was used in full.
All other funds were unrestricted.

Loving Homes Dog Rescue
Receipts and Payments Account and Statement of Balances
for the year ended 31 May 2025

	Year ended 31-May-25 £	Year ended 31-May-24 £
<u>Statement of Balances</u>		
Opening balance of bank and cash	14,912	14,311
Net surplus/(deficit)	(9,422)	601
Loan *	6,000	-
Closing balance of bank and cash	<u>11,490</u>	<u>14,912</u>

* In the current year, a loan of 6,000 was provided by Rosie Fiona. Again, the loan is interest free and there are no formal repayment terms. Still outstanding as at 31 May 2025.

The £5,000 CHR grant received in the year was restricted for use for vet bills, and was used in full.
All other funds were unrestricted.

Approved by the Management Committee and signed on their behalf:



Date: 18.2.26

Loving Homes Dog Rescue
Notes to the accounts
for the year ended 31 May 2025

	Year ended 31-May-25 £	Year ended 31-May-24 £
1. Donations		
Adoption donations	25,415	21,838
Donations	28,886	22,506
Total	54,301	44,344
2. Grants		
Unrestricted funds	-	3,000
Restricted funds	5,000	-
Total	5,000	3,000
3. Receipts from fundraising activities		
Auctions	1,106	726
Bonus ball	2,723	2,150
Fundraising	5,258	5,531
Sponsors	25,569	5,061
Miscellaneous	396	160
Total	35,052	13,628
4. Income received from investments		
Bank interest	129	113
BOS complaint compensation	225	-
Total	354	113
5. Expenditure on charitable activities		
Cremations	-	3,048
Dog food	6,501	5,401
Emergency boarding	17,853	2,908
Equipment	352	351
Fees & charges	14	4
Freight costs	-	99
Hydro	2,518	1,949
Insurance	194	192
Maintenance	3,333	-
Refunds	-	450
Sundries	905	535
Transport	6,765	6,865
Vet fees (including £5k against restricted funds)	63,642	36,634
Water	97	312
Total	102,174	58,748
6. Expenditure on fundraising activities		
Fundraising	734	730
Total	734	730
7. Governance costs		
Postage & stationery	921	1,006
Accounts	300	-
Total	1,221	1,006
Incoming resources	94,707	61,085
Resources expended	104,129	60,484
Net effect	(9,422)	601

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31 May 2025, which are set out on pages 3 to 5.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. 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 statement

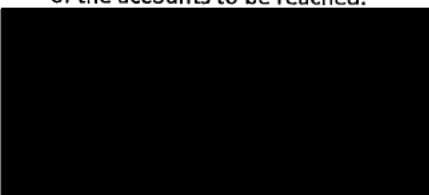
In the course of my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements:

- 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 9 of the 2006 Accounts Regulations

have not been met, or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Chartered Accountant
Independent Examiner**



Date: 18/02/2026