

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
Dog Meat Trade Dachshund Rescue &
Support Group

Dog Meat Trade Dachshund Rescue &
Support Group

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for the Year Ended 31 May 2025

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Dog Meat Trade Dachshund Rescue &
Support Group

Report of the Trustees
for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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

Charitable purposes

To rescue dachshunds from the dog meat trade in China and South Korea, to support the rehabilitation of the dachshunds and transportation to safe forever homes in the UK.

For the public benefit to promote humane behaviour towards animals, in particular those which have survived the dog meat trade. By providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage. In addition, to educate the public in matters pertaining to animal welfare in general and encourage the prevention of cruelty and suffering among animals.

Activities

To work with animal rescue organisations and shelters in China and South Korea to identify and rescue dachshunds and dachshund cross breeds from the dog meat trade.

To support the costs of boarding fees for each rescued dog as well as any veterinary expenses that are incurred. To also help shelters to make improvements to the living conditions of all the dogs in their care, including air conditioning and sanitary conditions.

To organise adoption exercises for the dogs as they near flights to the UK, ensuring that the best home possible is found for each dog through a rigorous application process and home checks. To ensure that a network of suitable foster homes for the dogs is available if required.

Coordinating transport of the dogs to the UK once all pre-flight requirements have been met.

To provide education to the public and raise awareness of the dog meat trade and promote animal welfare.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Dog Meat Trade Dachshund Rescue & Support Group (DMT DRSG) was created in May 2020 and celebrated our 5th Anniversary this year. Within this reporting period the Charity rescued 62 dogs (72-2024) taking the total number of rescues to 279 (217 - 2024). In addition, a further 61 dogs were transported to forever homes (61 - 2024) in the UK taking the total number of dogs in the UK to 225 (164 - 2024).

The trip planned to South Korea in September 2024 was unfortunately cancelled due to last minute volunteer hospitalisation, discussions are underway to reschedule. In February 2025, we made the decision to end the relationship with our China boarding facility, this was to protect our charitable purposes and to obtain a better service. We have been working with a new boarding facility since and to date have experienced a vastly improved service, not to mention reduced costs.

The Charity has continued to expand the vitally important network of foster volunteers to provide emergency foster care for our rescued dogs if required. The number of approved foster homes in our network currently stands at 130 (113 - 2024) and covers the whole of the UK. We have continued to source high quality adopters for our dogs and have seen a number of repeat adopters, who have adopted from us once and adopted again in the future. This year we also reviewed our adoption terms and conditions in relation to the ongoing financial support for health conditions, the aim of this was to ensure sustainability of charity funds.

Our social media presence has continued to grow. Our Facebook Group membership has grown to 12,407 members/supporters, providing a significant social media platform to raise awareness and funds. Our Instagram following has grown by over 6,000 people during the reporting period, standing at 16,069 by May 2025 (9,705 - 2024). This platform is vital for global awareness of the charity and the dog meat trade. The Charity's Tik Tok account currently has 25,835 followers (17,220 - 2024) and 358,952 likes (187k - 2024) and our Twitter recorded 1,395 (1300 - 2024) followers. The Charity's website also recorded 103.9k unique visits (76k - 2024).

The charity has been engaging with a volunteer web designer/user experience expert to overhaul the charity website, the main aims of this are to enhance the charity's awareness/reputation, to make donations easier and to make adoption adverts more accessible. Due to improved functionality, the new website should also be quicker and easier to update, saving time for our volunteers. The new website will also feature information on the Dog Meat Trade in general in order to educate the public.

The charity continued to undertake fundraising events including a sponsored walk in both Aviemore and Sunderland, providing an opportunity for supporters to come together and raise vital funds. We also attended 24 (46- 2024) dog themed events across the UK to raise funds through merchandise sales, these events also provide a vital awareness raising opportunity. Planning is underway for our first independent fundraising event, set to take place in June 2025.

We now produce our own items for sale at our events and on our Etsy store- using our heat press and mug press- this includes greeting cards, Christmas baubles, bookmarks, mugs, water bottles, bandanas and clothing. In addition to producing our own goods, we continue to enlist the support of our volunteer crafters- of which we have 288 of- who handmake a whole range of goods for us. In July 2024, we formed a partnership with Merton Court School, who held a fundraising event for us which involved us supplying them a range of custom merchandise to be purchased by their pupils. This initiative raised £2017.83.

The Charity's active monthly Guardian Angels who contribute towards the cost of the care and rehabilitation of the dogs has also grown to 575, an increase of 35 contributors since the previous reporting period.

Work was undertaken around the provision of our charity spare change collection boxes, an order form has been created and added to our website and social media platforms. The form seeks to gather information on the location the box will be stored to ensure that we are only supplying boxes to locations with a worthwhile return on investment.

Dog Meat Trade Dachshund Rescue & Support Group

Report of the Trustees
for the Year Ended 31 May 2025

We have started to apply for charitable grants and have applied for around 16 but are yet to see any success. We are also frequently contacting companies for corporate sponsorship and/or item donations we can use to raise funds. Corporate Sponsorship has included - £500 from Univer and £1000 from [REDACTED]. Item donations have included support from companies such as Innocent Hound, Sausage Dog Box, Tails.com, Baavet, Danish Design Dog Beds and Craft Gin Club. In July 2024, we attended a network/celebration event in London with one of our corporate sponsors [REDACTED]. This was a great opportunity to learn about the support available to the charity and build worthwhile relationships. We intend to attend again in July 2025.

We have also expanded our use of the platform Sum Up this year which has allowed us to create a user friendly donation link, which is displayed on our website and social media pages, allowing donors to pay via card, Google Pay or Apple Pay. This has generated a huge increase in organic donations over recent months.

In October 2022 the Charity launched an Etsy page and up to and including 31st of May 2025 have taken 2,420 orders (1,114 - 2024) providing total revenue of £22,600 (£13,514 - 2024).

Our new board of trustees have settled well into their roles and despite some movement, we now have a dedicated, skilled and experienced board of trustees. In May 2025, the trustee board held their first "away day" and met in London to discuss and devise a new strategy for the charity.

In October 2024, Charity Manager [REDACTED] resigned and new manager [REDACTED] was appointed, supported by Deputy Charity Manager [REDACTED]. Charity operations continue to be coordinated by a team of 24 dedicated volunteers. Close attention has been paid in recent months to enhancing the volunteer experience. Initiatives include; regular volunteer surveys, Wellness Wednesdays, exit interviews and the promotion of benefits such as charity volunteer discount sites.

After much discussion, it was decided that we would not be continuing with our previous objective of post adoption volunteers undertaking behaviourist training. This was deemed to be too time consuming for volunteers and too costly for the charity. Instead post adoption team members have been benefitting from peer learning and learning through experience of working with our adopters and 3rd party behaviourists. We have continued to expand our network of behaviourists who are willing to support us at a discounted rate.

[REDACTED] (founder and charity manager until October 2024) was awarded an MBE in December 2024, recognising her hard work and dedication to charitable purposes. This was great recognition for the charity and the work we carry out.

FINANCIAL REVIEW

Financial position

There has been income in the year of £340,074 (2024: £307,805) and expenditure of £306,318 (2024: £321,213) creating a surplus for the year of £33,756 (2024: deficit of £13,408).

Reserves policy

The Charity's policy is to retain one month's worth of normal running costs in order to meet commitments. One month's expenditure currently stands at £25,000.

Free Reserves of the charity (which are unrestricted reserves excluding any fixed assets) are currently £56,278 (2024: £22,479) which more than meets the target level.

FUTURE PLANS

Over the next 12 months the Charity's objectives are:

Brand:

- To progress the development of an exciting new identity and recognisable brand. This will be implemented across digital and print platforms, including a new website. We expect this will lead to improved awareness, higher engagement and increased fundraising opportunities.

Fundraising:

- To begin a project to gather more data from our monthly sponsors 'Guardian Angels' and increase our engagement and communication with them.
- To explore a broader range of funding sources by investigating potential resources and approaches that could support more sustainable income including considering event templates, grant opportunities, and partnership options.
- To pilot running our own fundraising event. If successful, we will look to expand across the UK, creating supporting templates to enable this to be run by passionate ambassadors.
- To refresh our Etsy store, to ensure we are offering high quality and in demand items whilst maximising profit.

Adoption / dogs:

- To continue to grow our network of approved foster homes across the UK, and aim to ensure we have a variety of homes available.
- To enhance our management of information, particularly in the area of post adoption, to ensure that we are keeping clear and comprehensive records.
- Review potential cost/benefit impact of visiting rescue partners in both South Korea and China. Key considerations include time commitment required by volunteers, the costs to the charity and the availability of rescue partners

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 17 September 2021. The charity was previously an unincorporated association but changed its legal form to a SCIO. It has a single tier structure and as such the Trustees are the members of the charity.

Recruitment and appointment of new trustees

New Trustees are recruited in accordance SCIO Constitution (single tier). All new Trustees are recruited through a rigorous process which includes completion of written application form, telephone interview with at least two other Trustees, skills audit and due diligence.

There must be a minimum of three and a maximum of ten Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051269

Principal address

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Dog Meat Trade Dachshund Rescue &
Support Group

Report of the Trustees
for the Year Ended 31 May 2025

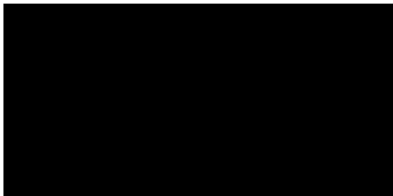
Trustees



Independent Examiner

Mathew Gillies LLB (Hons) ACPA FCIE
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Approved by order of the board of trustees on .1 December 2025..... and signed on its behalf by:



.....

Independent Examiner's Report to the Trustees of
Dog Meat Trade Dachshund Rescue &
Support Group

I report on the accounts for the year ended 31 May 2025 set out on pages seven to fifteen.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

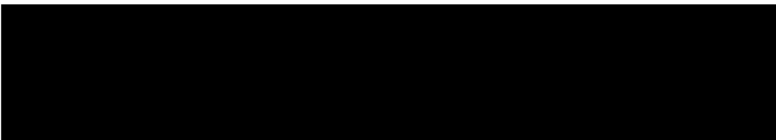
Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



Full member of the Association of Charity Independent Examiners

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 8 January 2026

Dog Meat Trade Dachshund Rescue &
Support Group

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,851	183,697	204,548	175,484
Charitable activities	5				
Charitable activities		7,871	114,767	122,638	118,218
Other trading activities	3	12,688	-	12,688	13,753
Investment income	4	<u>200</u>	<u>-</u>	<u>200</u>	<u>350</u>
Total		<u>41,610</u>	<u>298,464</u>	<u>340,074</u>	<u>307,805</u>
EXPENDITURE ON					
Raising funds	6	3,397	7,752	11,149	10,266
Charitable activities	7				
Charitable activities		<u>4,457</u>	<u>290,712</u>	<u>295,169</u>	<u>310,947</u>
Total		<u>7,854</u>	<u>298,464</u>	<u>306,318</u>	<u>321,213</u>
NET INCOME/(EXPENDITURE)		33,756	-	33,756	(13,408)
RECONCILIATION OF FUNDS					
Total funds brought forward		23,149	-	23,149	36,557
TOTAL FUNDS CARRIED FORWARD		<u><u>56,905</u></u>	<u><u>-</u></u>	<u><u>56,905</u></u>	<u><u>23,149</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

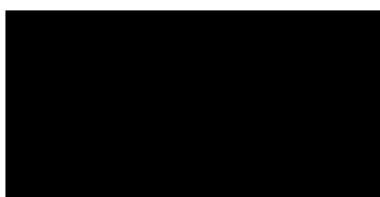
The statement of financial activities includes all gains and losses recognised in the year.

Dog Meat Trade Dachshund Rescue &
Support Group

Balance Sheet
31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	11	627	-	627	670
CURRENT ASSETS					
Stocks	12	721	-	721	859
Debtors	13	9,237	-	9,237	2,349
Cash at bank		<u>53,128</u>	<u>-</u>	<u>53,128</u>	<u>29,545</u>
		63,086	-	63,086	32,753
CREDITORS					
Amounts falling due within one year	14	(6,808)	-	(6,808)	(10,274)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>56,278</u>	<u>-</u>	<u>56,278</u>	<u>22,479</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>56,905</u>	<u>-</u>	<u>56,905</u>	<u>23,149</u>
NET ASSETS		<u>56,905</u>	<u>-</u>	<u>56,905</u>	<u>23,149</u>
FUNDS	15				
Unrestricted funds				<u>56,905</u>	<u>23,149</u>
TOTAL FUNDS				<u>56,905</u>	<u>23,149</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2025. and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year.

Going concern

The accounts are prepared on a going concern basis.

The Trustees have reviewed the financial position and the reserves policy at page 3 and are satisfied that there are no material uncertainties about the charity's ability to continue and that the going concern basis remains appropriate.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that the accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	On a straight line basis over 2 years On a straight line basis over 4 years
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Computer equipment	On a straight line basis over 3 years
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Assets are reviewed for impairment on an annual basis.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Measurement of 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.

Cash at bank and on hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and loans

Creditors and loans 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 loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT

Dog Meat Trade Dachshund Rescue & Support Group is not VAT registered and therefore expenditure is recognised inclusive of VAT.

2. DONATIONS AND LEGACIES

	31.5.25	31.5.24
	£	£
Guardian Angels Boarding Fees	65,534	60,344
Donations	57,388	45,813
Donations - vet/travel appeals	60,777	52,690
Gift aid	<u>20,849</u>	<u>16,637</u>
	<u>204,548</u>	<u>175,484</u>

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Sales & merch	<u>12,688</u>	<u>13,753</u>

4. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	<u>200</u>	<u>350</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.25	31.5.24
		£	£
Adoption Fees	Charitable activities	41,891	38,400
Sponsored walk	Charitable activities	5,758	13,189
Auctions	Charitable activities	29,177	18,491
Raffle	Charitable activities	38,261	30,788
Events & stalls	Charitable activities	<u>7,551</u>	<u>17,350</u>
		<u>122,638</u>	<u>118,218</u>

6. RAISING FUNDS

Other trading activities

	31.5.25	31.5.24
	£	£
Opening stock	859	871
Purchases	11,011	10,254
Closing stock	<u>(721)</u>	<u>(859)</u>
	<u>11,149</u>	<u>10,266</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs	Totals
	£	£	£
Charitable activities	<u>293,657</u>	<u>1,512</u>	<u>295,169</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.25	31.5.24
	£	£
Storage costs	1,292	-
Insurance	299	758
Advertising	88	82
Sundries	253	185
Boarding	38,638	36,078
Vet Bills	83,321	105,315
Transport	154,754	144,885
Behaviour	3,300	2,637
Raffle prizes	1,300	900
Event expenses	1,506	2,716
Subscriptions	1,159	634
Donations	2,936	5,152
Bank Charges	<u>205</u>	<u>320</u>
Carried forward	289,051	299,662

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.5.25	31.5.24
	£	£
Brought forward	289,051	299,662
Computer equipment	-	40
Auction & raffle stock	2,758	1,679
Volunteer travel	107	6,382
Training	-	957
Fostering costs	1,130	104
Depreciation	407	588
Loss on sale of assets	204	95
	<u>293,657</u>	<u>309,507</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,636	158,848	175,484
Charitable activities			
Charitable activities	17,350	100,868	118,218
Other trading activities	13,753	-	13,753
Investment income	<u>350</u>	<u>-</u>	<u>350</u>
Total	<u>48,089</u>	<u>259,716</u>	<u>307,805</u>
EXPENDITURE ON			
Raising funds	10,266	-	10,266
Charitable activities			
Charitable activities	<u>51,231</u>	<u>259,716</u>	<u>310,947</u>
Total	<u>61,497</u>	<u>259,716</u>	<u>321,213</u>
NET INCOME/(EXPENDITURE)	(13,408)	-	(13,408)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>36,557</u>	<u>-</u>	<u>36,557</u>
TOTAL FUNDS CARRIED FORWARD	<u>23,149</u>	<u>-</u>	<u>23,149</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 June 2024	930	743	1,673
Additions	-	567	567
Disposals	<u>-</u>	<u>(599)</u>	<u>(599)</u>
At 31 May 2025	<u>930</u>	<u>711</u>	<u>1,641</u>
DEPRECIATION			
At 1 June 2024	560	443	1,003
Charge for year	172	234	406
Eliminated on disposal	<u>-</u>	<u>(395)</u>	<u>(395)</u>
At 31 May 2025	<u>732</u>	<u>282</u>	<u>1,014</u>
NET BOOK VALUE			
At 31 May 2025	<u>198</u>	<u>429</u>	<u>627</u>
At 31 May 2024	<u>370</u>	<u>300</u>	<u>670</u>

12. STOCKS

	31.5.25	31.5.24
	£	£
Stocks	<u>721</u>	<u>859</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade debtors	150	-
Accrued income	3,388	1,824
Prepayments	<u>5,699</u>	<u>525</u>
	<u>9,237</u>	<u>2,349</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Trade creditors	5,114	8,833
Accrued expenses	<u>1,694</u>	<u>1,441</u>
	<u>6,808</u>	<u>10,274</u>

15. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	23,149	33,756	56,905
	<u>23,149</u>	<u>33,756</u>	<u>56,905</u>
TOTAL FUNDS	<u>23,149</u>	<u>33,756</u>	<u>56,905</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,610	(7,854)	33,756
Restricted funds			
Other restricted	130,263	(130,263)	-
Boarding fees	65,533	(65,533)	-
Vet & flight appeals	60,777	(60,777)	-
Adoption fees	<u>41,891</u>	<u>(41,891)</u>	<u>-</u>
	<u>298,464</u>	<u>(298,464)</u>	<u>-</u>
TOTAL FUNDS	<u>340,074</u>	<u>(306,318)</u>	<u>33,756</u>

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	36,557	(13,408)	23,149
	<u>36,557</u>	<u>(13,408)</u>	<u>23,149</u>
TOTAL FUNDS	<u>36,557</u>	<u>(13,408)</u>	<u>23,149</u>

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,089	(61,497)	(13,408)
Restricted funds			
Other restricted	108,281	(108,281)	-
Boarding fees	60,345	(60,345)	-
Vet & flight appeals	52,690	(52,690)	-
Adoption fees	<u>38,400</u>	<u>(38,400)</u>	<u>-</u>
	<u>259,716</u>	<u>(259,716)</u>	<u>-</u>
TOTAL FUNDS	<u><u>307,805</u></u>	<u><u>(321,213)</u></u>	<u><u>(13,408)</u></u>

Boarding fees - Income received by regular donors or "guardian angels" to cover boarding fees.

Vet & flight appeals - Income raised from specific appeals to cover vet bills and flights for dogs to the UK.

Adoption fees - Income raised through adoption to cover transport costs.

Other restricted - Miscellaneous donations and fundraising income received to cover various expenditure, particularly travel expenses. Various smaller amounts have been received from auctions, raffles donations and sponsored walks. This income has been utilised per the restrictions put upon it and has been summarised within other restricted funds due to the immaterial nature of the individual balances.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025 or 31 May 2024.