

Charity registration number SC051486 (Scotland)

# HERO PAWS SCIO ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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## FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

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 governing document, 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).

Hero Paws was established with the aim of providing lifelong support for retired and failed service dogs, particularly military and working dogs. These dogs dedicate their lives to protecting and serving their communities, and it is our mission to ensure they receive the care, respect, and retirement they deserve.

### Introduction from the Trustees

Since becoming a registered charity in January 2022, Hero Paws has grown significantly, thanks to the tireless efforts of our trustees, volunteers, and partners. We have provided vital support to families and forces rehoming retired service dogs and expanded our services to assist dogs from various sectors including the military, police forces, Border Force, and more.

In this report, we reflect on our achievements, the challenges we have faced, and our future plans to further improve the welfare of these hero dogs.

### Objectives and activities

Our objects, as set out in our governing document, are:

- . Provide financial support for veterinary & insurance costs
- . Bespoke one to one support for each individual guardian and their retired dogs
- . Nutritional, Wellbeing and health, bereavement and training support via educated, licensed, qualified practitioners
- . Transition support through Training and Behaviour conditioning programmes
- . To provide care, shelter, and lifelong support for retired military and police working dogs, whilst seeking appropriate homes for displaced, unwanted or dogs the forces are unable to obtain homes for
- . Further extensive inhouse transition training for dogs requiring more in-depth environmental and behaviour conditioning the forces are unable to carryout
- . To promote animal welfare through rehabilitation, rehoming, and veterinary care post service
- . To support education and awareness of the vital service these dogs have given to society.

In planning and delivering our activities, the trustees have had due regard to OSCR's guidance on public benefit.

### Who we support

- . Anyone who takes in or has taken in an ex-force or serving dog
- . Any force or service under a licenced governing body needing support rehoming an ex-forces dog.
- . Any rescue or governing body that finds themselves entrusted with an ex-forces dog

## FOR THE YEAR ENDED 30 JUNE 2025

### Achievements and performance

Significant activities and achievements against objectives

During the year: . Admissions & Care: We provided safe retirement and rehabilitation to 37 former service dogs, including

those with complex behavioural or medical needs. . Veterinary Support: We funded or facilitated 123 life-saving surgeries and routine healthcare treatments. . Outreach of Support: We currently have 382 dogs and their families and 62 passed dogs families in our

care of support . Rehoming & Sanctuary: 37 dogs were successfully placed into loving homes, while others remain in our dedicated sanctuary for lifelong care. . Awareness & Outreach: We delivered educational talks to police cadets, schools, dog training platforms, the elderly, and veteran groups, highlighting the legacy of service dogs. . Volunteer Growth: Our volunteer base expanded by 80 percent, providing invaluable support in fostering, transport, and fundraising. Notably, this year we launched Hero Paws Retirement Retreat Fund, for a 30-acre kennel-free rehabilitation and retirement facility designed specifically for working dogs, ensuring a stress-free environment for up to 60 animals.

Retired Metropolitan Police Dogs Berry & Hogan

Finding these retirees the perfect home is curtail for their safe, happy, secure retirement, and Berry & Hogan can at no exception. We support in many ways the assistance of rehoming many forces and services dogs and continue the care and welfare when the forces hand over the torch

FOR THE YEAR ENDED 30 JUNE 2025

Retired Kent Police Dog Parker & Retired Beds, Cambs & Herts Police Dog Luther

Poor retired police dog Parker had a very hard year with lots of procedures including a successful splenectomy and many tests and monthly treatments, however his health didn't stay well and over the year he became ill again requiring more expensive investigatory procedures. Whilst this was ongoing the family had rehomed another police dog Luther who unfortunately had come with his own physical and behavioural concerns mounting even more bills along the way. Over this time the bills mounted up to almost 10k and Hero Paws was always there with the support both dogs required.

RPD PARKER RPD LUTHER

Retired Military Protection Dog Duuk

RMWD Duuk one of our Afghanistan conflict legacy heroes underwent some exploratory procedures to see just why his ageing body was so sore and unfortunately it was discovered he needed Tibial Plateau Levelling Osteotomy, a surgical procedure used to treat cranial ligament (CCL) tears in a dog's knee (stifle joint). The procedure was a success and he was the best patient and with a little recovery and rehabilitation he's back to his old self, cautiously slower but not in spirit. Now living a happy carefree retirement again.

FOR THE YEAR ENDED 30 JUNE 2025

Retired Military protection dog Robbie, Retired Military High assurance search dog Zaddi, Retired Military search dog Trapper

Over the years of supporting such veterans with ongoing ageing limbs and tired bodies, we do all we can to make sure all dogs needs are met and all options of medication, treatment and support is sought but over time we run out of options and time and we sadly do see many cross the rainbow bridge and our support doesn't stop when they leave us, for many of us the last thing we want to have to deal with, often can't cope with or can't afford the next steps for our loved ones and support in that process taking as much pain from them as we can. Working closely with the vets and crematoriums we can make the transition smooth and as heartfelt as possible, offering bereavement support for as long as the families need.

RMWD Trapper RMWD Zaddi RMWD Robbie

Retired Military Dog Dude & Retired Military Dog Zach

Some of our dogs as they get older require Veterinary supplementing food so an often became expensive, so we are always here with supporting companies offering a helping hand and able to assist with supplementation food. We also understand times can be tough and can find ourselves needing a little and are happy to help not wanting to see anyone go without. Food isn't cheap if you want to feed our heroes right and not let their nutrition suffer, we have some great companies who help us assist those in need.

RMWD Zach RMWD Dude

FOR THE YEAR ENDED 30 JUNE 2025

Fundraising

Over the year we've had some extraordinary people taking part in some phenomenal events. Here's a small token of some outstanding humans:

The followers of Berserker Beard Club covered 3,905 miles in one month to support the huge efforts of support raising £1,403 between the amazing team.

Ex Military and serving firefighter Mykal covered 50 miles in 20 hours carrying 35lbs and raised a staggering £7,000 splitting it between 3 charities.

#### FOR THE YEAR ENDED 30 JUNE 2025

The amazing Tom a search and rescue volunteer competed in the MRT challenge 160 miles covering some crazy terrains in some crazy weather.

The annual Hero Paws grand fundraiser took place over VE day this year celebrating 80 years of remembrance, spanning over 80 days doing 80 of anything they wanted to do.

#### Financial review

Total income for the year was £194,477 (2024: £77,073), primarily from donations, grants, and fundraising events. Expenditure amounted to £129,411 (2024: £73,646) with the majority directed towards veterinary care, food, staff/ volunteer support, and maintenance of facilities.

The charity ended the year with net assets of £92,265 (2024: £27,199) ensuring sustainability for the coming year. Reserves are held in line with our reserves policy of six to eight months of operating costs.

We remain dependent on public donations and are grateful to our supporters, grant-makers, and corporate partners.

#### Reserves policy

Hero Paws is committed to maintaining financial stability to ensure the ongoing delivery of our services, even during periods of financial uncertainty. We aim to hold reserves that are sufficient to cover operating costs and contingencies, allowing the charity to respond to emergencies, such as unexpected veterinary costs or operational needs.

We aim to hold a reserve fund equivalent to at least six to eight months' worth of operating expenses which we are currently working towards. These reserves will be regularly reviewed to ensure that they remain in line with the charity's financial position and evolving needs.

#### Major risks

Key risks identified include:

- . Financial sustainability £ mitigated through a diversified income strategy and prudent reserves.
- . Animal welfare £ addressed by robust veterinary partnerships and strict safeguarding procedures, continued training and expansion of knowledge
- . Operational resilience £ ensured through trustee succession planning and volunteer development.

#### FOR THE YEAR ENDED 30 JUNE 2025

Plans for future periods Looking ahead, the charity aims to:

- . Continue to expand on the support network already in place for the retired dogs and their families . Expand capacity at a kennel-free retirement to its full planned complement of 60 dogs. . Cement investments and financial support to build the retirement and education retreat . Strengthen partnerships with the Ministry of Defence, police forces, and service dog units. . Develop a veteran engagement programme, to educate and train those interested in canine laws, behaviour, training modification and available vocations in the animal welfare world . Enhance fundraising activity, particularly through digital campaigns and legacy giving. . Broaden our PR and Marketing strategies, enhance our website

#### Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 11th January 2022. It has a single tier structure and as such the Trustees are members of the charity.

#### FOR THE YEAR ENDED 30 JUNE 2025

The trustees who served during the year and up to the date of signature of the financial statements were:  
[REDACTED] -resigned 12 April 2025 [REDACTED]

#### Recruitment and appointment of trustees

Hero Paws is currently governed by four trustees. Our governing document allows for a minimum of three trustees and a maximum of twelve. We anticipate increasing the number of trustees as the charity grows. Trustees are elected annually at the AGM, which is held in June.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are appointed in accordance with the constitution and meet regularly to oversee operations,  
[REDACTED]

strategy, and compliance. Day-to-day management is delegated to the operations team and volunteers under trustee oversight.  
We are committed to following the Charity Governance Code and maintain policies covering safeguarding, conflict of interest, data protection, and financial controls.  
FOR THE YEAR ENDED 30 JUNE 2025  
Organisational structure

Scottish Charity Number: SC051486  
Registered Office

Independent Examiner

Emails  
admin@heropaws.org.uk rehoming@heropaws.org.uk events@heropaws.org.uk jaime@heropaws.org.uk  
Telephone  
07884337031  
Website  
heropaws.org.uk  
Socials

X: @heropawsuk Facebook: HeroPaws-LifeAfterService Instagram: @heropaws TikTok: heropaws4  
FOR THE YEAR ENDED 30 JUNE 2025

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 adequate 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

Trustee

Date: .....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HERO PAWS SCIO

I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 12 to 19.

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.

Thomson Cooper Accountants

3 Castle Court

Carnegie Campus

Dunfermline

Fife

KY11 8PB

Dated: .....

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2025

Notes Unrestricted funds 2025 ♦ Unrestricted funds 2024 ♦

Income from: Donations and legacies Other trading activities Investments 2 3 4 169,054 24,909 514  
35,779 41,279 15

Total income 194,477 77,073

Expenditure on: Raising funds Charitable activities 5 6 4,760 124,651 5,834 67,812

Total expenditure 129,411 73,646

Net income and movement in funds 65,066 3,427

Reconciliation of funds: Fund balances at 1 July 2024 27,199 23,772

Fund balances at 30 June 2025 92,265 27,199

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AS AT 30 JUNE 2025

Current assets Stocks Debtors Cash at bank and in hand Creditors: amounts falling due within one year Net  
current assets Notes 11 12 13 2025 ♦ 4,985 6,374 82,100 93,459 (1,194) ♦ 92,265 2024 ♦ 6,284 2,627  
19,314 28,225 (1,026) ♦ 27,199

The funds of the charity Unrestricted funds 14 92,265 92,265 27,199 27,199

The financial statements were approved by the trustees on .....

FOR THE YEAR ENDED 30 JUNE 2025





1 Accounting policies

Charity information


Hero Paws SCIO is a Scottish Charitable Incorporated Organisation. It was registered in its current legal form on 11th January 2022. It has a single tier structure and as such the Trustees are members of the charity.

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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest .

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

## 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 next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.


Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset s use.

#### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11  Basic Financial Instruments  and Section 12

◆ Other Financial Instruments Issues ◆ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FOR THE YEAR ENDED 30 JUNE 2025

1.9.2 Accounting policies (Continued) Basic financial liabilities Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled. Employee benefits The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits. Income from donations and legacies

Unrestricted funds 2025 2024 ◆ ◆ Donations and gifts 100,054 35,779 Legacies 65,000 - Grants 4,000 -169,054 35,779

3 Income from other trading activities Fundraising events Merchandise Sales Other trading activities  
Unrestricted funds 2025 ◆ 1,505 23,404 24,909 Unrestricted funds 2024 ◆ 20,206 21,073 41,279

FOR THE YEAR ENDED 30 JUNE 2025

4 Income from investments

Unrestricted funds 2025 ◆ Unrestricted funds 2024 ◆

Interest receivable 514 15

5 Expenditure on raising funds

Fundraising and publicity Staging fundraising events Other fundraising costs Unrestricted funds 2025 ◆  
3,691 1,069 Unrestricted funds 2024 ◆ 3,642 2,192  
4,760 5,834

6 Expenditure on charitable activities

Direct costs Dog Welfare Merchandise 2025 ◆ 95,764 12,042 2024 ◆ 50,568 7,489  
107,806 58,057

Share of support and governance costs (see note 7) Support Governance 15,705 1,140 8,795 960  
124,651 67,812

Analysis by fund Unrestricted funds 124,651 67,812

FOR THE YEAR ENDED 30 JUNE 2025

7 Support costs allocated to activities 2025 2024 ◆ ◆

Printing, postage and stationery 5,741 3,726 Computer running costs 1,329 1,217 Travel 3,161 -Bank charges 2,651 510 Office supplies 494 1,342 Storage fees 1,440 1,400 Legal and professional 860 600  
Insurance 29 -Governance costs 1,140 960

16,845 9,755

2025 2024 Governance costs comprise: ◆ ◆

Accountancy 1,140 960 1,140 960

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the

charity during the year.

9 Employees

The average monthly number of employees during the year was:

2025 2024 Number Number

Total --

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Stocks 2025 2024 £ £

Goods for resale 4,985 6,284

FOR THE YEAR ENDED 30 JUNE 2025

12 Debtors 2025 2024 Amounts falling due within one year: £ £

Trade debtors 5,693 2,627 Prepayments and accrued income 681 £

6,374 2,627

13 Creditors: amounts falling due within one year 2025 2024 £ £

Other creditors 144 66 Accruals and deferred income 1,050 960

1,194 1,026

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

At 1 July 2024 Incoming Resources At 30 June resources expended 2025 £ £ £ £

General funds 27,199 194,477 (129,411) 92,265

Previous year: At 1 July 2023 Incoming Resources At 30 June resources expended 2024 £ £ £ £

General funds 23,772 77,073 (73,646) 27,199

15 Related party transactions

During the year three trustees received £2,327 for the reimbursement of expenses for dog welfare and fundraising (2024: £nil).