

Charity registration number SC052375 (Scotland)

**SPECIALIST SEARCH DOGS (SCIO)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# SPECIALIST SEARCH DOGS (SCIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees



Charity number (Scotland)

SC052375

Independent examiner



# **SPECIALIST SEARCH DOGS (SCIO)**

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# **SPECIALIST SEARCH DOGS (SCIO)**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 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 constitution, 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).

#### **Objectives and activities**

Specialist Search Dogs was established to support families, communities, and emergency services in the search for missing persons and human remains. The charity's purposes, as set out in its governing document, are:

- To provide trained Victim Recovery (VR) search dogs and handlers to assist in search and recovery operations across the UK and overseas.
- To advance education and training in the field of human remains detection (HRD) through courses, assessments, and continuous training opportunities.
- To promote the development of search and rescue standards in line with British Standards (BS 8571-2), DIN 13050, and international testing regulations (IRO/FCI and INSARAG).
- To support communities by providing search and recovery resources at no direct cost to families in need.

During the year, Specialist Search Dogs has:

- Assisted in multiple live search operations alongside police and other emergency services.
- Continued to provide structured training for handlers and their dogs, including land, water, and building search environments.
- Delivered Continuous Training (CT) sessions and introduced independent assessors to strengthen compliance with British Standards.
- Expanded training opportunities through collaboration with external organisations such as UKLSI and fire and rescue services.
- Launched initiatives to develop therapy dog services and support the wellbeing of communities.

Through these activities, Specialist Search Dogs has provided vital assistance in real operations while strengthening the skills of its members and ensuring that the highest standards are maintained.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

## SPECIALIST SEARCH DOGS (SCIO)

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### Achievements and performance

##### *Significant activities and achievements against objectives*

As part of its core mission, Specialist Search Dogs continues to support families, communities, and emergency services through search and recovery operations. However, due to the sensitive nature of these deployments, and in compliance with legal, operational, and data protection requirements, the charity does not publish details of individual searches or outcomes in its public reports. This policy ensures that families' privacy is respected, operational security is maintained, and all activities remain aligned with UK law and emergency service protocols.

Instead, this section highlights the charity's key **training and development achievements** during the reporting period:

- **Continuous Training (CT):** Two major CT sessions were held during the year, with the participation of independent assessors to ensure compliance with British Standards (BS 8571-2).
- **Search Technician Training:** In partnership with UKLSI, members successfully completed Search Technician qualifications, enhancing the operational capabilities of the team.
- **Water Search and Rescue (WSAR):** Members took part in specialist training with [REDACTED] resulting in new certifications and skills refreshers for existing members.
- **Navigation Training:** Thanks to member [REDACTED] a certified navigation course was delivered to strengthen field readiness.
- **Specialist Workshops:** Training sessions were held in collaboration with tracking trainer [REDACTED] and international guest [REDACTED] from Switzerland.
- **Expansion of Services:** The charity began developing therapy dog protocols to meet growing community demand, while also welcoming new members as search technicians and dog handlers.
- **Donations & Support:** A significant contribution was received from a long-standing supporter, who donated specialist SAR equipment including a boat, sonar, and engine.

Through these activities, Specialist Search Dogs has continued to build resilience, raise operational standards, and expand the expertise of its members, ensuring that the charity remains ready to respond when called upon.

#### Financial review

The charity faced high expenditure during January and February, when the majority of annual bills fall due. These were covered in part by fundraising activities, including an auction organised by supporters, and by charitable donations.

In-kind support remains an important contribution to the charity's work. During the year, Specialist Search Dogs received a significant donation of search and rescue equipment, including a boat, sonar, and engine, which has strengthened the charity's operational capacity.

The trustees continue to actively manage costs and seek sustainable sources of funding to ensure the charity can meet its ongoing commitments.

The results for the year are set out on the statement of financial activities. The charity received funding of £24,914 plus an additional £7 from bank interest. Total resources expended amounted to £29,310. The overall deficit for the year was £4,389.

#### Reserves policy

The trustees aim to hold sufficient reserves to cover at least three months of core operating costs. This ensures the charity can continue to deliver its services and respond to search requests even during periods of financial difficulty. Due to the nature of search and rescue work, operational expenses such as fuel, accommodation, and training facilities can arise at short notice. Maintaining an adequate reserve is therefore essential to safeguard the charity's ability to respond effectively.



# SPECIALIST SEARCH DOGS (SCIO)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Plans for future periods

Looking ahead, Specialist Search Dogs will continue to strengthen its operational readiness, training capacity, and community support. The charity's key plans for the coming year include:

- **Continuous Training (CT):** Two further CT sessions are scheduled to maintain compliance with British Standards (BS 8571-2) and ensure all members and dogs remain operationally ready. Independent assessors will continue to oversee these sessions.
- **Search Technician Training:** A new round of Search Technician training will take place in collaboration with UKLSI, offering members the opportunity to expand their qualifications.
- **Navigation Training:** A certified navigation course will be delivered by member [REDACTED], supporting both new and existing members in developing essential field skills.
- **Therapy Dog Programme:** The charity will continue to develop formal protocols and standards for therapy dog services, responding to the growing demand for community and wellbeing support.
- **Accreditation Development:** Work will continue on advancing international training and accreditation pathways for Victim Recovery (VR) dog handlers in line with HRDD International, strengthening Specialist Search Dogs' role as the sole UK and Ireland provider of this qualification.
- **Partnership Growth:** The charity will pursue new collaborations with emergency services, training organisations, and independent assessors to enhance learning opportunities and maintain high operational standards.
- **Sustainable Funding:** Trustees will continue to review operational costs and fundraising strategies to ensure that resources are available for training, deployments, and the welfare of both members and dogs.

Through these plans, Specialist Search Dogs will continue to deliver professional standards of training and support while remaining ready to assist in sensitive search operations when required.

### Structure, governance and management

Specialist Search Dogs is a Scottish Charitable Incorporated Organisation (SCIO) operating under its constitution, which was adopted at the time of registration. The constitution sets out the charity's purposes, structure, and the rules by which it is governed. The trustees are responsible for ensuring compliance with this governing document, Scottish charity law, and all relevant regulations.

The trustees who served during the year and up to the date of signature of the financial statements were:

### Trustee recruitment and appointment

The board of trustees is responsible for the overall governance and strategic direction of the charity. Trustees are recruited from within the search and rescue community to ensure they bring relevant skills, experience, and commitment. New trustees are nominated and appointed by the existing board in line with the constitution.

All trustees served for the full reporting period. The current board collectively brings experience in operational search and rescue, charity management, drone operations, and training development.

The trustees meet regularly to review the charity's strategy, training standards, financial health, and operational activities. Independent advisors and assessors from emergency services are also consulted to maintain high standards and accountability.

## **SPECIALIST SEARCH DOGS (SCIO)**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Additional Information**

The trustees wish to record their sincere thanks to all members, volunteers, and supporters who contribute to the work of Specialist Search Dogs. The dedication of our handlers, trainers, and support members ensures that the charity continues to deliver a professional and reliable service to families, communities, and partner organisations.

We also extend our gratitude to our supporters who have provided donations, fundraising efforts, and gifts-in-kind during the year. Contributions such as specialist equipment, training resources, and financial support are vital in allowing the charity to maintain high standards and to be ready to respond when called upon.

Special thanks are given to independent assessors and external trainers who have collaborated with the charity throughout the year to help raise standards and deliver high-quality training opportunities.

The trustees remain grateful to the families and communities who place their trust in Specialist Search Dogs and reaffirm the charity's commitment to carrying out its work with professionalism, compassion, and integrity.

The trustees' report was approved by the Board of Trustees.



Date: .....10/11/25.....

# **SPECIALIST SEARCH DOGS (SCIO)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SPECIALIST SEARCH DOGS (SCIO)**

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 6 to 13.

#### **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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Date: 11/11/25



## SPECIALIST SEARCH DOGS (SCIO)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	24,914	33,653
Investments	4	7	8
		<u>          </u>	<u>          </u>
<b>Total income</b>		24,921	33,661
<b>Expenditure on:</b>			
Charitable activities	5	29,310	22,287
		<u>          </u>	<u>          </u>
<b>Total expenditure</b>		29,310	22,287
		<u>          </u>	<u>          </u>
<b>Net income/(expenditure) and movement in funds</b>		(4,389)	11,374
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		11,374	-
		<u>          </u>	<u>          </u>
<b>Fund balances at 31 March 2025</b>		6,985	11,374
		<u>          </u>	<u>          </u>

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

# SPECIALIST SEARCH DOGS (SCIO)

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		10,608		12,656
<b>Current assets</b>					
Cash at bank and in hand		2,377		4,718	
Creditors: amounts falling due within one year	11	(6,000)		(6,000)	
<b>Net current liabilities</b>			(3,623)		(1,282)
<b>Total assets less current liabilities</b>			6,985		11,374
<b>The funds of the charity</b>					
Unrestricted funds	12		6,985		11,374
			6,985		11,374

The financial statements were approved by the trustees on 28 March 2025.

# **SPECIALIST SEARCH DOGS (SCIO)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Specialist Search Dogs (SCIO) is a Scottish Charity Incorporated Organisation.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's constitution, 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 foreseeable future. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **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.

## SPECIALIST SEARCH DOGS (SCIO)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 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.

##### *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.



# SPECIALIST SEARCH DOGS (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 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.

### 1.9 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.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	24,914	32,653
Grants	-	1,000
	<u>24,914</u>	<u>33,653</u>



# SPECIALIST SEARCH DOGS (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7	8
	<u>7</u>	<u>8</u>

### 5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Depreciation and impairment	2,652	3,164
Insurance	3,266	2,796
Training	3,537	2,300
Accommodation	3,699	2,867
Workwear	5,745	7,849
Motor expenses	3,641	1,806
Postage and stationery	1,369	381
Advertising	1,124	791
Sundry	1,396	333
Travel & Subsistence	2,881	-
	<u>29,310</u>	<u>22,287</u>
	<u>29,310</u>	<u>22,287</u>
<b>Analysis by fund</b>		
Unrestricted funds	29,310	22,287
	<u>29,310</u>	<u>22,287</u>

### 6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	2,652	3,164
	<u>2,652</u>	<u>3,164</u>

### 7 Trustees

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

# SPECIALIST SEARCH DOGS (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

### 9 Taxation

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

### 10 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	5,820	10,000	15,820
Additions	604	-	604
At 31 March 2025	6,424	10,000	16,424
<b>Depreciation and impairment</b>			
At 1 April 2024	1,164	2,000	3,164
Depreciation charged in the year	1,052	1,600	2,652
At 31 March 2025	2,216	3,600	5,816
<b>Carrying amount</b>			
At 31 March 2025	4,208	6,400	10,608
At 31 March 2024	4,656	8,000	12,656

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,000	6,000

## SPECIALIST SEARCH DOGS (SCIO)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

#### 12 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	11,374	24,921	(29,310)	6,985
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
General funds	-	33,661	(22,287)	11,374
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).