

REGISTERED CHARITY NUMBER: SC049701 (Scotland)

PRAIRIE DOG SID'S CHARITY

CAIRNSTON FARM

DRONGAN

FINANCIAL STATEMENTS

FOR THE

YEAR TO 30 NOVEMBER 2025

Stewart Gilmour & Co

CHARTERED ACCOUNTANTS & TAX ADVISORS

PRAIRIE DOG SID'S CHARITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

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PRAIRIE DOG SID'S CHARITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

TRUSTEES' REPORT

Prairie Dog Sid's Charity is a registered charity in Scotland, charity number SC 049701, and operates from Cairnston Farm, Drongan, Ayrshire, Scotland. The organisation and governance of the charity is determined by the rules and guidelines of its Constitution.

Formation, objectives and activities

The charity was formed on 5 November 2019 and its objectives are to promote and advance the welfare and well-being of prairie dogs, both in the United Kingdom and internationally. This may involve making grants, loans and donations to individuals and organisations, assisting with veterinary and welfare costs and assisting with relocation from endangered environments to safer and more suitable locations.

Trustees' responsibilities

The trustees are responsible for administering the affairs of the charity, including the maintenance of its finances. They are also responsible for the day-to-day operations of the charity.

In connection with their responsibilities the trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts the trustees are required to:

- ~ Select suitable accounting policies and apply them consistently;
- ~ Make estimates and judgements that are prudent;
- ~ Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence; and
- ~ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the centre and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice for Charities (2005). They are also responsible for risk management and for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The present trustees of the charity and those who served during the year were as follows:

- ~ Joanne Cartwright
- ~ Michael Cartwright
- ~ Jena Weir Cartwright

Achievements during the period

The main achievements of the charity during this financial year included the construction of a new enclosure for rescued animals as well as development of links and contacts, both within the United Kingdom and internationally. Unfortunately no additional funds were raised during the year.

PRAIRIE DOG SID'S CHARITY

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 NOVEMBER 2025

TRUSTEES' REPORT (Continued)

Financial review

The charity does not have any designated funds for specific purposes and holds all assets within a General Fund. Legacies and other income amounted to £30 during the year to 30 November 2025 (2024 : £96). Total expenditure incurred amounted to £562 (2024 : £252). A deficit of £532 thus arose (2024 : deficit £156), with the General Fund standing at £2,559 as at 30 November 2025 (2024 : £3,091).

Reserves policy

The trustees consider that, given the nature and scope of the charity's activities, the requirement for free reserves to cover timing differences between receipts and payments, maintain adequate working capital for core costs, and to allow a quick response to emergencies, where needed, reserves of at least £1,000 should be maintained. The free reserves at 30 November 2025 amounted to £2,559.

The trustees would like to express their thanks to all of the people involved in the running of the charity and to members and supporters for their generosity and assistance during the year.



Michael Cartwright
On behalf of the trustees

Date : 23 July 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF PRAIRIE DOG SID'S CHARITY

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 5 to 7.

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 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 Regulationshave 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.



Kenneth Cameron Livingstone, B.A., C.A., A.I.P.F.M.

Stewart Gilmour & Co.
Chartered Accountants

24 Beresford Terrace
Ayr
KA7 2EG

Date : 23 July 2026

PRAIRIE DOG SID'S CHARITY

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2025**

	2025 £	2024 £
Income		
Donations and legacies received	-	-
Bank interest received	30	96
	30	96
Expenditure		
Veterinary fees	-	-
Currency conversion costs and bank charges	-	-
Advertising, publicity and fund-raising	-	-
Depreciation	300	
Independent examiner's fees	262	252
	562	252
(Deficit) / Surplus for year	(532)	(156)

All funds are unrestricted.

PRARIE DOG SID'S CHARITY

**STATEMENT OF BALANCES
AS AT 30 NOVEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Property improvements	1	<u>2,700</u>	<u>-</u>
Bank and cash in hand			
Opening balances		3,343	3,733
Add : Receipts for year		30	96
Less : Payments for year		<u>(3,000)</u>	<u>(486)</u>
Closing balances		373	3,343
Creditors : Amounts due within one year			
Accruals and deferred income		<u>(514)</u>	<u>(252)</u>
Net current (liabilities) / assets		<u>(141)</u>	<u>3,091</u>
Net assets		<u><u>2,559</u></u>	<u><u>3,091</u></u>
Reserves			
General fund			
Opening balance		3,091	3,247
(Deficit) / Surplus for year		<u>(532)</u>	<u>(156)</u>
Closing balance		<u><u>2,559</u></u>	<u><u>3,091</u></u>

All funds are unrestricted.

Approved by the trustees on 23 July 2026 and signed on their behalf.



 Michael Cartwright

PRARIE DOG SID'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

1. Tangible Fixed Assets

	<u>Property Improvements</u> £
Cost:	
- At beginning of the year	-
- Additions	3,000
- (Disposals)	-
	<u>3,000</u>
 Aggregate depreciation:	
- At beginning of the year	-
- Charge for year @ 10% p.a. on cost	300
- Disposals	-
	<u>300</u>
 Net book value:	
- At end of the year	<u>2,700</u>
 - At beginning of the year	<u>-</u>

Property improvements comprise of an enclosure for rescued animals.