

**Charlies Old Codgers
Financial Statements for the
period 1st December 2024 to
30th November 2025**

Charlies Old Codgers Foundation SCIO
Trustees Annual Report
Year ended 30th November 2025

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Charity Name: Charlies Old Codgers Foundation SCIO

Charity Registration Number: SC047133

Contact Address: Sina Graham
Mid Hangingshaw Farm
Nr abington
ML12 6HN

Trustees

The list of all Trustees who served at any time during the year up to the date of signing the accounts is as follows:
Sina Graham, Lea Barrie, Eileen Baird & Andrew Little

Independent Examiner

Name: Julie Calderwood FCCA

Address: G O Thomson & Co
13 Hope Street
Lanark
ML11 7NL

Objectives and activities

"To relieve the suffering of animals who are in need of care and attention in particular by providing and maintaining suitable accommodation for reception and care of life."

Charlie's was set up to help people entering care home and hospice care, who may have no living relatives of their own, to look after their pet(s). Often these individuals will not be able to return to independent living and their pet(s) are the only company they have. This, in many cases, means they are not only worried about their own future, but that of their much loved pet(s). Charlie's takes in the pet(s), visits with the owners until they are no longer with us, and looks after all the pet(s) for the rest of the pet(s) lives. Nothing is turned away, no matter what it is, or where it lives. Charlie's travels all over Scotland and the north of England currently, but will travel further afield if required.

Structure, Governance and management

Type of governing document

The charity was established as a SCIO on 29 January 2017 and is governed by a constitution.

Trustee recruitment and appointment

As a single tier SCIO the charity trustees are the charity's sole members. As such, the trustees are responsible for appointing additional trustees. Trustees are appointed at any time by way of a resolution passed by majority vote at a board meeting.

Achievements and Performance

Charlies now has a wonderful working relationship with and visits 47 care homes and hospices, all of which have residents whose pet(s) Charlie's care for. Since August 2017 Charlie's is still helping out with the Armed Forces returning disabled personnel. Charlie's takes the pet(s) of people awaiting new limbs, and then, when they are back on their feet - their own or new ones - their pet(s) go home to help with the recovery process. Since September 2021 we have returned eight dogs, three cats and a Flemish Giant Rabbit to MOD personnel who are now living in unrestricted accommodation and we still have three dogs who arrived on 11th October 2021 who are likely to stay another year. As well as a number of hospitals in Scotland and now two in the North of England (currently in Newcastle and just outside Newcastle), Charlies continues to help by taking pet(s) from people requiring hospital care for a few weeks but have no one to care for their pet(s). Charlies is happy to help take this worry away from everyone involved. The charity has been significantly less successful in grant funding this year, but we have been gifted pallets of food from Butchers Tripe Dog Food and Forth Farm Supplies sheep and pig food, the pandemic still had a negative impact on fundraising opportunities. The charity has at times had to rely on financial support from charity trustees to help through particularly difficult times when funds have been depleted significantly but animal feed had to be purchased. Charlies resumed fundraising in March 2022 to help support activities through generating unrestricted funds. This was mainly through a charity stand at the Royal Highland Show in Edinburgh which raised almost £800. However, we hope to do better in 2025 (which will be our third year at the show) as we will not have purchase equipment to take with us.

Volunteers

We also have three new volunteers on board, two gentlemen (both retired) who can do almost everything we ask of them, and a lovely lady who has just retired early and is a lover of the Countryside and walking (the dogs adore her).

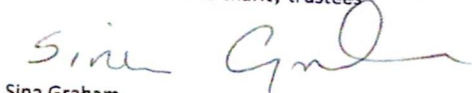
Future Plans

Looking forward we hope to continue building on our fundraising opportunities and income in order to support the delivery of our charitable purposes. Our events workshops have taken off and we are at a new high with them, reaching more than 300 residents each week.

Additional Information

Again, a huge thank you to everyone who helps out (in however small way), all the residents that Charlies sees weekly. And lastly, if anyone would like to become involved or carry out a charitable bag pack/ event for the charity, please get in touch

Signed on behalf of the charity trustees



Sina Graham

Trustee

date:

Charlies Old Codgers Foundation SCIO

Report of the Independent Examiner

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I report on the accounts of the charity for the year ended 30 November 2025 as set out in pages 4-6.

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 examiners statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 examiners 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Calderwood

Julie Calderwood FCCA

Independent Examiner

G O Thomson & Co.

13 Hope Street

Lanark

ML11 7NL

Date: 03/08/2026

Charlies Old Codgers Foundation SCIO
Receipts and Payments Account
Year ended 30th November 2025

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	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts					
Donations		25,519	18,679	44,198	22,781
Total Receipts		25,519	18,679	44,198	22,781
Payments					
Costs of Generating funds	1	930	0	930	304
Charitable activities	2	40,213	12	40,225	33,591
Other payments	3	3,000	0	3,000	0
Total Payments		44,143	12	44,155	33,895
Funds transfer		18,667	-18,667	0	0
Excess / (Deficit) of Receipts over Payments		43	0	43	-11,114

Charlies Old Codgers Foundation SCIO
Statement of Balances
Year ended 30th November 2025

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	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & Deposit Balances b/f		57	-	57	11,171
Movement in year:					
Excess of Receipts over Payments for the year		-18,624	18,667	43	-11,114
funds transfer		18,667	-18,667	0	
Bank & deposit balances c/f		<u>100</u>	<u>0</u>	<u>100</u>	<u>57</u>

The accounts were approved by the trustees on:

For and on behalf of the trustees

Sina Graham

Sina Graham, Trustee

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Actual 2025 £	Actual 2024 £
1 Costs of Generating Funds				
Fundraising Expenses etc.	930	-	930	304
	<u>930</u>	<u>-</u>	<u>930</u>	<u>304</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Actual 2025 £	Actual 2024 £
Analysis of Payments				
2 Charitable Activities				
Adverts & Publicity	778	-	778	514
Animal/ Food Supplies	9,942	-	9,942	9,781
Equipment	18,804	-	18,804	4,279
Fuel	1,671	-	1,671	2,467
Insurances	120	-	120	88
Rent	4,774	-	4,774	6,103
Repairs/ Maintenance costs	472	-	472	7,838
Sundries	1,717	12	1,729	1,556
Vet/ Associated Costs	1,936	-	1,936	964
	<u>40,213</u>	<u>12</u>	<u>40,225</u>	<u>33,591</u>

3 Other Payments				
Trustee Loan repayment	3,000	-	3,000	-
	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>

4 Basis of Accounting

These accounts have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

5 Nature and Purpose of Funds

During the year the charity received £18,679 in restricted funds.