

**CANINE CONCERN SCOTLAND TRUST**  
Scottish Charity SC014924

**REPORT AND ACCOUNTS**

**FOR**

**YEAR ENDED 31 DECEMBER 2023**



**CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924  
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2023**

**PATRONS, TRUSTEES, ADVISERS AND MANAGEMENT**

|  |  |
|--|--|
| <b>Patrons:</b>  | Ms Rosemary Long<br>Mr Gary Hollywood  |
| <b>Honorary Life President</b>   | Mr A Douglas Ruthven BEM FRSC  |
| <b>Trustee of Canine Concern Scotland Trust</b>                          | Canine Concern Scotland Trustee Limited  |
| <b>Directors of Canine Concern Scotland Trustee Limited (see page 5)</b> | Mrs Diane Wood DIP RMS (Chair)<br>Dr Stewart G Donald BVM&S, MRCVS<br>Mrs Janet Jones BComm PGCE<br>Mrs Carole W Ledingham JP RGN<br>Mr James Macdonald<br>Mr I Allan Sim BSc CA<br>Mrs Lynsey G Thomson BSc(Hons) OT<br>Mr Simon W Young BA MBA CMIIA                     |
| <b>Chief Executive Officer</b>   | Ms Melanie Hughes BSc(Hons), PGCE  |
| <b>Secretary/Treasurer:</b>  | Mr Nicholas P Henley Price   |
| <b>Principal Address:</b>  | 81-85 Portland Street<br>Edinburgh<br>EH6 4AY<br>Tel: 0131 553 0034<br>e-mail: <a href="mailto:info@canineconcernscotland.org.uk">info@canineconcernscotland.org.uk</a><br>website: <a href="http://www.canineconcernscotland.org.uk">www.canineconcernscotland.org.uk</a> |
| <b>Independent Examiner:</b>   | Mr Michael T Soutar BA CA<br>Charles Burrows & Co<br>7 Palmerston Place<br>Edinburgh EH12 5AH  |
| <b>Bankers:</b>  | Royal Bank of Scotland plc<br>24 Douglas Street,<br>Milngavie G62 6PB  |
| <b>Solicitors:</b>   | Balfour+Manson LLP<br>56-66 Frederick Street,<br>Edinburgh EH2 1LS   |
| <b>Investment Managers:</b>  | M&G Securities Limited<br>PO Box 9038<br>Chelmsford CM99 2XF   |

**CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924**  
**REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustee is pleased to present the report for the year ended 31 December 2023.

**OBJECTIVES AND ACTIVITIES**

Canine Concern Scotland Trust was established on 27 April 1988 by Declaration of Trust for educational and general welfare purposes and in particular for the following specific purposes:-

- (i) To provide an educational service to promote responsible dog ownership in Scotland.
- (ii) To further the role and the care of dogs in Scotland either directly or in co-operation with Government, Local Authorities, and other organisations, whether charitable or not, in Scotland.
- (iii) The establishment and management of a service to be known as the Therapet Service Scotland. To accept and organise volunteers and suitable dogs to visit hospitals, hospices, homes for the elderly, infirm, mentally, or physically disabled and any other appropriate institution or place in Scotland and to provide therapeutic help to patients and residents in such places.
- (iv) To promote or fund research into the therapeutic value of dogs to patients and residents in such places aforementioned.

**ACHIEVEMENTS AND PERFORMANCE**

**THE THERAPET SERVICE**

Over the course of 2023, 267 new members were registered with 292 Therapets. Our membership increased to over 900. This is an increase of 56 Therapets more than 2022. Our enquiries for provision of our services continued to rise.

While residents and patients in care homes, hospices, hospitals, and other residential and day facilities continue to be the core of the services we provide, there has been an increase in requests to support their staff. Several of our volunteers have been called in for support at end-of-life care. We also visit many centres that provide support and learning for adults and children with learning disabilities. We returned to NHS Lothian visits in March/April 2023 following the winter virus concerns and out of all of the NHS Boards, only NHS Fife has yet to resume – this is scheduled for March 2024. Each NHS Board has different requirements, and this is more complex in some areas than others, therefore requires more administration prior to visits taking place. We have continued to support a number of other charities and third sector organisations including, Alzheimers Scotland, Fostering Compassion, Barnardo's, Carers groups, CLAN Cancer Support, and Men United.

Requests for visits to schools remained high and we had 70 volunteers and Therapets complete their assessment for Working with Children after their initial year with adults. By the end of the year, we had 335 Therapets eligible to work with children throughout Scotland. We were invited to participate in a webinar with Education Scotland in November 2023, highlighting a model of good practice when having dogs in schools for our 'Reading With Dogs', educational and stress relief visits.

Our 'PAWS Against Stress' visits continued to be in high demand. Colleges and Universities continue to run the group sessions, however, an increase in smaller sessions for targeted individuals has developed in many areas. Sessions for administration staff have also been supported. The NHS, Scottish Fire Service Control Centres, Police Scotland (including Tulliallan Training College), Scottish Prison Service, Inverness Airport, and the Heliport in Aberdeen all requested visits. HMP Dumfries and HMP Edinburgh are still in the planning stages to start in 2024. A 'pilot' took place at Inverness airport with a view to running sessions from Easter 2024 during busier holiday periods. The Heliport visits should be implemented in 2024. We provided sessions for a number of corporate environments in return for a donation, including the SEC staff, Subsea7, and Barclays Bank. Our Canine Crew continued to operate successfully, and their visit schedule is published on Aberdeen Airport's website.

Our Volunteers attended a variety of shows and activities once again, where they publicised what we do and

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help to recruit new volunteers. These included the Scottish Kennel Club Championship Shows, Caithness Show, Moy show, Dog Lover's Show Glasgow, 'A Dog's Day Out' Traquair, 'P in the Park' Midlothian, Fostering Compassions 'Compassion Always Conference, Community Wellbeing events and cafes, holiday reading in Rothes Hall Library in Fife, and Edinburgh International Children's Book Festival. We attended two international conferences at the EICC; at the Association of Cardiovascular Nursing & Allied Professions conference we were part of a panel of speakers discussing the impact pets have on our health. We were also asked to present at the 'Culture of Care Day' at Glasgow University and provided a number of talks to various groups across Scotland, including Aberdeen Action on Disability Group, The Scottish Fire Service Training Centre, Probus and other guilds. The BBC has continued to work with us on the Dog Squad series for CBeebies and a second Therapet was brought in for filming at Christmas. One volunteer was also filmed by a Japanese company as they were interested in the care home visits and general life of the dog.

There is a lot of work being undertaken that is impossible to encapsulate here. Members and their registered Therapets provide a very valuable service to a great number of people throughout Scotland and the Trustee extends grateful thanks to all Therapet volunteers and their dogs, and, in a few cases, cats, for their dedicated participation in the Service.

**PATRONS**

The Trust has two Patrons, and the Trustee Directors wish to express their grateful thanks to Ms Rosemary Long and Mr Gary Hollywood for their support.

**INFORMATION TO MEMBERS**

The Trustee's Report and Accounts is made available to all members and the public via the Trust's website. Printed copies are available on request. In addition, bulletins are sent to members regularly, as well as more frequent emails and social media posts, which keep them up to date with the work of the Trust. Other information, such as posters and leaflets, is issued on request. During the year numerous meetings via ZOOM were held and many volunteers participated.

**THE SCOTTISH PARLIAMENT**

The Cross-Party Group on Animal Welfare, which includes representatives from many leading animal-related organisations and interested associations, is an excellent forum for the consideration of animal welfare matters. Mr Stewart Donald is the Trust's delegate and attends those meetings which particularly affect the Trust's interests. The Trust continues to make detailed responses to proposed legislation and draft regulations affecting animals, and dogs in particular.

**THE SCOTTISH KENNEL CLUB**

The Trustee Directors would like to record thanks to The Scottish Kennel Club for allowing the Trust free stand space at their Championship Shows. The stand enables the Trust's representatives to meet or keep in touch with members and those who need advice or information on the work carried out by the Trust. The Trust looks forward to continued co-operation with The Scottish Kennel Club over matters of mutual concern.

**ANNUAL AWARDS**

The Trust's special awards were presented at a Luncheon, held at the Stirling Court Hotel, Stirling on the 26<sup>th</sup> November 2023.

**The Spencer Award** for Therapet of the Year was made to Robbie, a Border Collie owned by Mrs Marylin Killen of Ayr.

**The Dr Morris Andrew & Daniel the Spaniel Memorial Quaich** for the Therapet Organiser of the Year was presented to Mrs Christine Fairgrieve of Cumbernauld, North Lanarkshire.

**The Iain Whyte Memorial Award** was presented to Mrs Maureen Thomson of Elgin in recognition of her twenty-six years as a Therapet Volunteer and her dedicated service as Area Representative for Morayshire since 2002,

**LONG SERVICE AWARDS**

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These awards are made to members who have given continuous active service to the Trust for twenty years. The awards are in the form of engraved crystal vases. During 2023 Patron Rosemary Long qualified.

**THE FATHER JIM PEAT AND MARJORIE HENLEY PRICE MEMORIAL MEDALS**

The Medals are awarded to all Registered Therapets that have visited regularly for five years and ten years respectively.

**FINANCIAL REVIEW**

Financial Statements relating to the Trust for the year ended 31 December 2023 are attached to this report. The financial statements have been prepared in accordance with applicable accounting standards and in accordance with Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial position of the Trust remains sound. The net income before gains or losses on investments amounted to £82,540 (2022: net income - £38,005). When unrealised losses on investments are taken into account the net income for the year was £80,882 (2022 net income: £31,301). At the end of the year net assets amounted to £283,142 (2021: £202,260).

The main sources of income were:-

- (a) Donations** - The Trustees would like to express their great appreciation to the many members, friends, and organisations who made generous donations of £28,363 (2022: £24,262) to the Trust during the year.
- (b) Membership and Therapet Registration Fees** – The fees received during the year were memberships of £8175 (2022: £6,897) and Therapet fees of £1,560 (2022: £1,150).
- (c) Legacies** - Legacies totalling £120,421 (2022: £52,889) were received or notified during the year from the estates of Miss K E H Brownlie, Mrs N N G Leitch and Mr R M McKendrick.
- (d) Fund Raising** – During the year there were a number of fund raising events held which were organised by Area Representatives, members and friends which raised £4,503 (2022: £2,022).
- (e) Grants** - The Trust received grants totalling £91,730 (2021: £98,300) from 54 (2022:59) Charities and Foundations. The Trustee wishes to record sincere thanks to all those Charities and Foundations.

**INVESTMENT POLICY AND PERFORMANCE**

**The Trustee’s Investment Objectives are:**

- The Trustee intends that its medium to long term invested assets produce a high and growing income, and that the capital value be maintained and enhanced over the long term.
- The income generated by the investments will be withdrawn by the Trustee to assist in meeting the expenditures of the Trust.

In 2015 the Trustees decided to amend their strategy by increasing the amount of cash held in bank accounts and by investing in The Equities Investment Fund for Charities (“M&G Charifund”) which is managed by M&G owned Charities Investment Managers Limited. The reorganisation took place in August 2015 and £100,000 was invested in the M&G Charifund in August 2015. Subsequent additional amounts of £15,000 and £25,000 invested in Charifund in October 2016 and November 2023 respectively.

The published performance of the M&G Charifund for the period 1 January 2023 to 31<sup>st</sup> December 2023 was:

|                               | <b>M&amp;G Charifund</b> |             | <b>FTSE All Share</b> |             |
|-------------------------------|--------------------------|-------------|-----------------------|-------------|
|                               | <u>2023</u>              | <u>2022</u> | <u>2023</u>           | <u>2022</u> |
| Total return in period        | 3.64%                    | (0.19%)     | 7.92%                 | 0.34%       |
| Historic yield at 31 December | 5.94%                    | 5.63%       | 3.80%                 | 3.59%       |

The dividend income received during the year was £6,613 (2022 - £6,420). (Investment income per the Accounts includes bank interest of £1,322 (2022 - £172).

The Trustee is satisfied that, in spite of the continued volatility in investment market, the M&G Charifund

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**REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2023**

continues to meet their investment objective of producing a high and growing income by maintaining a widely diversified portfolio of dividend paying stocks with the largest positions accounting for no more than 5% of the fund's value.

**RISK MANAGEMENT**

The Trustee has considered the major risks to which the Trust may be exposed and maintains a Risk and Controls Register, which is reviewed at each Trustee meeting. The Trustee is of the opinion that controls are in place which could reasonably be expected to mitigate the identified risks and thus protect the financial and reputational standing of the Trust.

**RESERVES POLICY**

Canine Concern Scotland Trust is a charity operated by paid staff and volunteers. It relies on funding being available to offset annual core support costs with one-off projects being financed by specific fund-raising. Given that the main income streams of grants and donations are uncertain in nature, the Trustee considers that unrestricted free reserves, equivalent to at least 25% of annual budgeted expenditure, should be maintained. In addition, cash reserves should be held which are equivalent to six months of annual budgeted expenditure.

Unrestricted reserves are defined as funds free from restriction and designation (including endowment funds) and excluding fixed assets. Cash Reserves are represented by bank and cash balances.

In arriving at this policy, the trustee notes the availability of a significant investment portfolio, valued at £136,997 at 31 December 2023, which could be realised for cash in an emergency and is also budgeting for a surplus of £9,865 in the year to 31 December 2024.

As at 31 December 2023, unrestricted reserves amounted to £281,559 which is 148% of budgeted expenditure for the year to 31 December 2024. Unrestricted bank and cash balances on that date amounted to £136,161 which is 72% of budgeted expenditure for 2024.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Declaration of Trust was submitted to the Inland Revenue Claims Branch in Edinburgh for approval as a Charitable Trust. Approval was granted on 20 July 1988 under reference ED347/88/PLB. The Trust is Scottish Charity No SC014924. Supplementary Deeds of Amendment, dealing with changes to the operation and structure of the Trust, were executed by Trustees in 1999, 2008, 2014, 2015 and 2020. The Trust is managed in accordance with the provisions of the Fifth Supplementary Trust Deed dated 24<sup>th</sup> April 2020.

**TRUSTEE**

Following detailed consultation with the Trust's legal advisers it was resolved that a limited liability company should be established with the intention of appointing it to replace individual Trustees as the sole Trustee of the Trust. Canine Concern Scotland Trustee Limited, Scottish Company No 658596 was registered on 31 March 2020.

By Deed of Assumption and Conveyance and Resignation dated 13 June 2020 Canine Concern Scotland Trustee Limited was assumed as a Trustee of Canine Concern Scotland Trust and the individual Trustees resigned.

The following Committees are in place:

| <b>Title</b>            | <b>Chairman</b> |
|-------------------------|-----------------|
| Finance and Fundraising | Mr I A Sim      |
| Operations              | Dr S G Donald   |

Each Committee has its own Terms of Reference.

**TRUSTEE DIRECTORS**

During the year under review there were no changes in Trustee Directors.

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**REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2023**

**ADVISERS**

The Advisers are appointed by the Trustee and during the year there were no changes in advisers.

**REFERENCE AND ADMINISTRATION INFORMATION**

The day-to-day management and administration of the Trust is delegated to Chief Executive Officer, Ms M Hughes, who is assisted by Administration Supervisor Mrs L H Bird and Administrators Mrs N Hill and Ms C Dryburgh. Mr N P Henley Price continues to act as Secretary and Treasurer in an honorary capacity.

Our Membership Portal was completed in December 2023 and testing started for implementation in 2024. This was later than planned due to IT staffing issues.

**THERAPET HEALTH PROTOCOL**

This outlines the minimum health expectations for a Therapet and was revised in 2023 with consideration of raw feeding and vaccinations.

**THE DATA PROTECTION ACT**

The Trust is registered in accordance with The Data Protection Act 2018, under Registration Number Z6991897, for the purposes of Staff administration, Administration of Membership Records, Fundraising and Realising the Objectives of a Charitable Organisation. To facilitate the issue of the Annual Report and Accounts, Bulletins, and other appropriate information to members, the names and addresses of all members are held in the Trust's computer. Under no circumstances will information held in the computer regarding members be made available to a third party. Prior to 25<sup>th</sup> May 2018 the Trustees carried out a review of data held and processes to ensure compliance with the European General Data Protection Regulations. Privacy Notices were issued to Members and Employees and the Privacy Notice for members is displayed on the Trust's website.

**AREA AND THERAPET REPRESENTATIVES**

The Trust is fortunate in having a number of Area and Therapet Representatives spread throughout Scotland who, on a voluntary basis, carry out invaluable work on behalf of the Trust. Primarily they are responsible for the co-ordination of the Therapet Service in their own areas, but they are also involved in the educational work of the Trust, give talks to interested organisations and carry out fundraising activities. Due to increased demand on our services, we have split some of these roles and have Coordinators and Assessors assisting the Area Reps in many regions. Training meetings are held with the Representatives to review all aspects of the work of the Trust. During the year under review the meetings have primarily been held by video conference, with individual face to face meetings. The Trustee is extremely grateful to all the Representatives for their commitment to the Trust.

**CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924  
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2023**

**TRUSTEE'S RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS**

The Trustee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Trust during the financial year. The Trustee is responsible for keeping proper records which, on request, must reflect the financial position of the Trust at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended. The Trustee is also responsible for safeguarding the assets of the Trust and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

In accordance with the provisions of paragraph 12 of the Schedule to the Trust Deed dated 27 April 1988 the Trustee has prepared accounts for the year to 31 December 2022. Paragraph 12 also states that the Trustee may have the accounts audited by a Chartered Accountant or firm of Chartered Accountants. The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended allow that where a Charity's gross income is £500,000 or less, Charities may elect to have their accounts subject to audit or independent examination. After full consideration the Trustee concluded that the cost of a full professional audit would be disproportionate to the annual income of the Trust and that an independent examination of the accounts should be carried out each year.

Signed on behalf of the Trustee on 21 April 2024

Signed \_\_\_\_\_ Diane Wood \_\_\_\_\_ Trustee Director



**CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924  
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF CANINE CONCERN SCOTLAND TRUST**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 9 to 15

**Respective Responsibility of the Trustee and Examiner**

The charity's Trustee is 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 Trustee considers 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 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 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 view given by 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) 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 8 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.

Signed:- \_\_\_\_\_ Michael T Souter \_\_\_\_\_  
Michael T Soutar BA CA  
Chartered Accountant  
Charles Burrows & Co  
7 Palmerston Place  
Edinburgh  
EH12 5AH

23 April 2024

CANINE CONCERN SCOTLAND TRUST  
YEAR ENDED 31 DECEMBER 2023  
STATEMENT OF FINANCIAL ACTIVITIES

|  |       | Unrestricted   | Restricted     | Total          | Unrestricted   | Restricted    | Total          |
|--|-------|----------------|----------------|----------------|----------------|---------------|----------------|
|  |       | Funds          | Funds          | Funds          | Funds          | Funds         | Funds          |
|  |       | 2023           | 2023           | 2023           | 2022           | 2022          | 2022           |
|  | Notes | £              | £              | £              | £              | £             | £              |
| Income from:   |       |                |                |                |                |               |                |
| Donations and Legacies   | 6     | 151,341        | 0              | 151,341        | 79,198         | 0             | 79,198         |
| Charitable Activities  | 7     | 12,005         | 0              | 12,005         | 10,363         | 0             | 10,363         |
| Grants receivable  | 8     | 91,230         | 500            | 91,730         | 86,800         | 11,500        | 98,300         |
| Other Trading Activities                                       | 9     | 6,723          | 0              | 6,723          | 2,022          | 0             | 2,022          |
| Investment income  |       | 7,935          | 0              | 7,935          | 6,592          | 0             | 6,592          |
| <b>Total Income</b>  |       | <b>269,234</b> | <b>500</b>     | <b>269,734</b> | <b>184,975</b> | <b>11,500</b> | <b>196,475</b> |
| Expenditure on:  |       |                |                |                |                |               |                |
| Raising Funds  | 10    | 19,956         | 0              | 19,956         | 19,656         | 0             | 19,656         |
| Charitable Activities  | 11    | 161,949        | 5,289          | 167,238        | 128,570        | 10,244        | 138,814        |
| <b>Total Expenditure</b>                                       |       | <b>181,905</b> | <b>5,289</b>   | <b>187,194</b> | <b>148,226</b> | <b>10,244</b> | <b>158,470</b> |
| Net Income/(Expenditure) before gains and losses on Investment |       | 87,329         | (4,789)        | 82,540         | 36,749         | 1,256         | 38,005         |
| Net gains/(losses) on investments                              |       | -1,658         | 0              | (1,658)        | (6,704)        | 0             | (6,704)        |
| <b>Net income/(expenditure)</b>                                |       | <b>85,671</b>  | <b>(4,789)</b> | <b>80,882</b>  | <b>30,045</b>  | <b>1,256</b>  | <b>31,301</b>  |
| Net movement in fund above                                     |       | 85,671         | (4,789)        | 80,882         | 30,045         | 1,256         | 31,301         |
| Total fund brought forward                                     |       | 195,733        | 6,527          | 202,260        | 165,688        | 5,271         | 170,959        |
| <b>Total fund carried forward</b>                              |       | <b>281,404</b> | <b>1,738</b>   | <b>283,142</b> | <b>195,733</b> | <b>6,527</b>  | <b>202,260</b> |

Support costs have not been separately identified as the Trustee Directors consider all the activities of the Trust are inter-related and apply to charitable activities generally.

**CANINE CONCERN SCOTLAND TRUST**  
**YEAR ENDED 31 DECEMBER 2023**  
**BALANCE SHEET**

|                                    |      | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Total<br>Funds<br>2022<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                    | Note |                                    |                                  |                             |                             |
| <b>Fixed Assets</b>                |      |                                    |                                  |                             |                             |
| Tangible Fixed Assets              | 2    | 1,860                              | 1,136                            | 2,996                       | 3,195                       |
| Investments                        | 3    | 136,997                            | 0                                | 136,997                     | 113,655                     |
| <b>Total Fixed Assets</b>          |      | <b>138,857</b>                     | <b>1,136</b>                     | <b>139,993</b>              | <b>116,850</b>              |
| <b>Current Assets</b>              |      |                                    |                                  |                             |                             |
| Debtors                            | 4    | 10,589                             | 0                                | 10,589                      | 1,749                       |
| Bank and Cash                      |      | 136,161                            | 447                              | 136,608                     | 87,490                      |
| <b>Total Current Assets</b>        |      | <b>146,750</b>                     | <b>447</b>                       | <b>147,197</b>              | <b>89,239</b>               |
| <b>Current Liabilities</b>         |      |                                    |                                  |                             |                             |
| <i>Falling due within one year</i> |      |                                    |                                  |                             |                             |
| Creditors                          | 5    | 4,048                              | 0                                | 4,048                       | 3,829                       |
| <b>Net Current Assets</b>          |      | <b>142,702</b>                     | <b>447</b>                       | <b>143,149</b>              | <b>85,410</b>               |
| <b>Net Assets</b>                  |      | <b>281,559</b>                     | <b>1,583</b>                     | <b>283,142</b>              | <b>202,260</b>              |
| <b>The Funds of the Charity:</b>   |      |                                    |                                  |                             |                             |
| Unrestricted Income Fund           |      | 281,559                            | 0                                | 281,559                     | 195,733                     |
| Restricted Income Fund             |      | 0                                  | 1,583                            | 1,583                       | 6,527                       |
| <b>Total Fund</b>                  |      | <b>281,559</b>                     | <b>1,583</b>                     | <b>283,142</b>              | <b>202,260</b>              |

Approved by the Trustee on 21 April 2024 and signed on its behalf by:

Signed: Diane Wood  
 Director

Simon Young  
 Director

**1 ACCOUNTING POLICIES**

**Basis of Preparation and going concern**

The financial statements have been prepared in accordance with applicable accounting standards under the historic cost convention, modified to reflect the inclusion of investments at market value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), issued on 16 July 2014, the Charities Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS102.

The Trustee considers that there are no material uncertainties about the Trust's ability to continue as a going concern

**Depreciation Policy**

Fixed Assets are depreciated over their anticipated useful lives on a straight line basis at 15% of cost with the exception of trophies which are retained at their original cost.

**Investments**

Fixed assets investments are stated at market value at the date of the Accounts. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased during the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds of disposal and the market value at the start of the year or cost if purchased during the year.

**Funds structure**

Unrestricted funds comprise of those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further details of each fund are disclosed in note 15.

**Income recognition**

All income is recognised once the Trust has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

**Expenditure Allocation**

Where possible expenditure has been charged to directly to charitable expenditure or cost of raising funds.

**Pensions**

Employees of the charity are entitled to join a defined contribution scheme. The Trust's contribution is restricted to the amounts disclosed in note 11. There were no outstanding costs at the year end.

**Grants**

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

**CANINE CONCERN SCOTLAND TRUST**  
**YEAR ENDED 31 DECEMBER 2023**  
**NOTES**

| <b>2 TANGIBLE FIXED ASSETS</b> | <b>2023</b>         | <b>2022</b>         |
|--------------------------------|---------------------|---------------------|
| <b>Cost</b>                    | <b>£</b>            | <b>£</b>            |
| At 1 January                   | 16,334              | 16,928              |
| Disposals                      |                     | (2,811)             |
| Additions                      | 670                 | 2,217               |
| At 31 December                 | <u>17,004</u>       | <u>16,334</u>       |
| <b>Depreciation</b>            |                     |                     |
| At 1 January                   | 13,139              | 14,901              |
| On disposals                   |                     | (2,811)             |
| Charge for year                | 869                 | 1,049               |
| At 31 December                 | <u>14,008</u>       | <u>13,139</u>       |
| <b>Net Book Value</b>          |                     |                     |
| At 31 December                 | <u><u>2,996</u></u> | <u><u>3,195</u></u> |

| <b>3 INVESTMENTS</b>      | <b>2023</b>           | <b>2022</b>           |
|---------------------------|-----------------------|-----------------------|
|                           | <b>£</b>              | <b>£</b>              |
| At 1 January              | 113,655               | 120,359               |
| Additions                 | 25,000                | 0                     |
| Disposals at market value | 0                     | 0                     |
| Unrealised Gain/(Loss)    | (1,658)               | (6,704)               |
| At 31 December            | <u><u>136,997</u></u> | <u><u>113,655</u></u> |

Investments noted above are funds invested in M&G Charifund units.

|                               | <b>2023</b>   | <b>2022</b>  |
|-------------------------------|---------------|--------------|
|                               | <b>£</b>      | <b>£</b>     |
| <b>4 DEBTORS</b>              |               |              |
| Prepayments and other debtors | 9,733         | 1,300        |
| Gift Aid Tax Claim            | 856           | 449          |
|                               | <u>10,589</u> | <u>1,749</u> |
| <b>5 CREDITORS</b>            |               |              |
| Accruals                      | <u>4,048</u>  | <u>3,829</u> |

|   | <b>2023</b>         | <b>2023</b>       | <b>2023</b>    | <b>2022</b>         | <b>2022</b>       | <b>2022</b>   |
|---|---------------------|-------------------|----------------|---------------------|-------------------|---------------|
|   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>  |
|   | <b>£</b>            | <b>£</b>          | <b>£</b>       | <b>£</b>            | <b>£</b>          | <b>£</b>      |
| <b>6 INCOME FROM DONATIONS &amp; LEGACIES</b> |                     |                   |                |                     |                   |               |
| Gift Aid Tax                                  | 2,557               | 0                 | 2,557          | 2,047               | 0                 | 2,047         |
| Legacies                                      | 120,421             | 0                 | 120,421        | 52,889              | 0                 | 52,889        |
| Donations                                     | 28,363              | 0                 | 28,363         | 24,262              | 0                 | 24,262        |
|   | <u>151,341</u>      | <u>0</u>          | <u>151,341</u> | <u>79,198</u>       | <u>0</u>          | <u>79,198</u> |
| <b>7 INCOME FROM CHARITABLE ACTIVITIES</b>    |                     |                   |                |                     |                   |               |
| Memberships                                   | 8,175               | 0                 | 8,175          | 6,897               | 0                 | 6,897         |
| Promotional goods                             | 2,270               | 0                 | 2,270          | 2,316               | 0                 | 2,316         |
| Therapet registrations                        | 1,560               | 0                 | 1,560          | 1,150               | 0                 | 1,150         |
|   | <u>12,005</u>       | <u>0</u>          | <u>12,005</u>  | <u>10,363</u>       | <u>0</u>          | <u>10,363</u> |
| <b>8 INCOME FROM GRANTS</b>                   |                     |                   |                |                     |                   |               |
| Charities & Foundations                       | 91,230              | 500               | 91,730         | 86,800              | 11,500            | 98,300        |
|   | <u>91,230</u>       | <u>500</u>        | <u>91,730</u>  | <u>86,800</u>       | <u>11,500</u>     | <u>98,300</u> |

**CANINE CONCERN SCOTLAND TRUST**  
**YEAR ENDED 31 DECEMBER 2023**  
**NOTES**

|  | 2023           | 2023         | 2023           | 2022           | 2022          | 2022           |
|--|----------------|--------------|----------------|----------------|---------------|----------------|
|  | Unrestricted   | Restricted   | Total          | Unrestricted   | Restricted    | Total          |
|  | £              | £            | £              | £              | £             | £              |
| <b>9 INCOME FROM OTHER TRADING ACTIVITIES</b>  |                |              |                |                |               |                |
| Sponsored and Other Events                     | 4,503          | 0            | 4,503          | 2,022          | 0             | 2,022          |
| Meetings                                       | 2,220          | 0            | 2,220          | 0              | 0             | 0              |
|  | <b>6,723</b>   | <b>0</b>     | <b>6,723</b>   | <b>2,022</b>   | <b>0</b>      | <b>2,022</b>   |
| <b>10 EXPENDITURE ON RAISING FUNDS</b>         |                |              |                |                |               |                |
| Fund raising activities                        | 19,956         | 0            | 19,956         | 19,656         | 0             | 19,656         |
|  | <b>19,956</b>  | <b>0</b>     | <b>19,956</b>  | <b>19,656</b>  | <b>0</b>      | <b>19,656</b>  |
| <b>11 EXPENDITURE ON CHARITABLE ACTIVITIES</b> |                |              |                |                |               |                |
| Area Rep Expenses                              | 1,635          | 0            | 1,635          | 2,062          | 0             | 2,062          |
| Purchase of Promotional Goods                  | 3,285          | 0            | 3,285          | 3,428          | 0             | 3,428          |
| Therapet Scheme                                | 11,578         | 0            | 11,578         | 7,655          | 0             | 7,655          |
| Travel   | 2,894          | 0            | 2,894          | 2,679          | 0             | 2,679          |
| Advertising                                    | 1,244          | 0            | 1,244          | 1,064          | 0             | 1,064          |
| Office Rent & Rates                            | 5,400          | 0            | 5,400          | 5,400          | 0             | 5,400          |
| Salaries, NIC, Pensions                        | 109,050        | 2,200        | 111,250        | 93,234         | 10,000        | 103,234        |
| Postages                                       | 2,979          | 0            | 2,979          | 2,534          | 0             | 2,534          |
| Printing, Stationery                           | 3,702          | 0            | 3,702          | 2,717          | 0             | 2,717          |
| Computer Costs                                 | 2,198          | 0            | 2,198          | 2,263          | 0             | 2,263          |
| Insurance                                      | 2,655          | 0            | 2,655          | 2,582          | 0             | 2,582          |
| Depreciation                                   | 780            | 89           | 869            | 805            | 244           | 1,049          |
| Fees refunded                                  | 36             | 0            | 36             | 154            | 0             | 154            |
| Independent Examiner's Fees                    | 1,423          | 0            | 1,423          | 1,306          | 0             | 1,306          |
| New Website                                    | 8,152          | 500          | 8,652          | 0              | 0             | 0              |
| Meeting Costs                                  | 2,710          | 0            | 2,710          | 144            | 0             | 144            |
| Repairs & Renewals                             | 212            | 0            | 212            | 185            | 0             | 185            |
| Bank Charges                                   | 93             | 0            | 93             | 83             | 0             | 83             |
| Data Protection Fee                            | 36             | 0            | 36             | 35             | 0             | 35             |
| Membership Portal                              | 1,700          | 2,500        | 4,200          | 0              | 0             | 0              |
| Sundries                                       | 187            | 0            | 187            | 240            | 0             | 240            |
|  | <b>161,949</b> | <b>5,289</b> | <b>167,238</b> | <b>128,570</b> | <b>10,244</b> | <b>138,814</b> |
| <b>12 STAFF COSTS</b>                          |                |              |                |                |               |                |
| Salaries                                       | 98,468         | 2,200        | 100,668        | 84,944         | 10,000        | 94,944         |
| Employers National Insurance                   | 3,871          | 0            | 3,871          | 3,543          | 0             | 3,543          |
| Pension Payments                               | 6,711          | 0            | 6,711          | 4,747          | 0             | 4,747          |
|  | <b>109,050</b> | <b>2,200</b> | <b>111,250</b> | <b>93,234</b>  | <b>10,000</b> | <b>103,234</b> |

The number of staff members during the year on the basis of head count was 4 (2021 - 4).

**13 TRUSTEE DIRECTOR'S REMUNERATION AND RELATED PARTY TRANSACTIONS**

None of the Trustee Directors have received, or are due to receive, any remuneration for the year, directly or indirectly, from the Trust's funds but total travel expenses of £729 (2022: £547) were reimbursed.

Other than the above, no Director, or a person related to a Director, had any personal interest in any contract or transaction entered into by the charity during this nor the preceding year.

During the year, a total of £790 (2022: £675) was donated to the Trust by the Directors.

**CANINE CONCERN SCOTLAND TRUST**  
**YEAR ENDED 31 DECEMBER 2023**

**NOTES**

**14 VOLUNTEERS**

The Trust benefits from the contribution made by volunteers who give their time willingly. The areas of the Trust's work which benefit are several but they include the many Therapet owners who visit regularly and Area Representatives who co-ordinate activities throughout Scotland.

Mr N P Henley Price also provides his considerable services on a voluntary basis.

**15 ANALYSIS OF CHARITABLE FUNDS**

|                               | At<br>01.01.23<br>£ | Income<br>£    | Expenditure<br>£ | Investment<br>Gains/(Losses)<br>£ | Transfer<br>£ | At<br>31.12.23<br>£ |
|-------------------------------|---------------------|----------------|------------------|-----------------------------------|---------------|---------------------|
| <b>Restricted Funds</b>       |                     |                |                  |                                   |               |                     |
| Educational Film              | 71                  |                |                  |                                   |               | 71                  |
| New Website                   |                     | 500            | (500)            |                                   |               |                     |
| Marquee                       | 1,756               |                | (244)            |                                   |               | 1,512               |
| Development of Member Portal  | 2,500               |                | (2,500)          |                                   |               |                     |
| Grants with area restrictions | 2,200               |                | (2,200)          |                                   |               |                     |
|                               | <b>6,527</b>        | <b>500</b>     | <b>(5,444)</b>   |                                   |               | <b>1,583</b>        |
| <b>Unrestricted Funds</b>     | <b>195,733</b>      | <b>269,234</b> | <b>(181,750)</b> | <b>(1,658)</b>                    |               | <b>281,559</b>      |
| <b>Total funds</b>            | <b>202,260</b>      | <b>269,734</b> | <b>(187,194)</b> | <b>(1,658)</b>                    |               | <b>283,142</b>      |

|                               | At<br>01.01.22<br>£ | Income<br>£    | Expenditure<br>£ | Investment<br>Gains/(Losses)<br>£ | Transfer<br>£ | At<br>31.12.22<br>£ |
|-------------------------------|---------------------|----------------|------------------|-----------------------------------|---------------|---------------------|
| <b>Restricted Funds</b>       |                     |                |                  |                                   |               |                     |
| Educational Film              | 71                  |                |                  |                                   |               | 71                  |
| Marquee                       | 2,000               |                | (244)            |                                   |               | 1,756               |
| Development of Member Portal  |                     | 2,500          |                  |                                   |               | 2,500               |
| Grants with area restrictions | 3,200               | 9,000          | (10,000)         |                                   |               | 2,200               |
|                               | <b>5,271</b>        | <b>11,500</b>  | <b>(10,244)</b>  |                                   |               | <b>6,527</b>        |
| <b>Unrestricted Funds</b>     | <b>165,688</b>      | <b>184,975</b> | <b>(148,226)</b> | <b>(6,704)</b>                    |               | <b>195,733</b>      |
| <b>Total funds</b>            | <b>170,959</b>      | <b>196,475</b> | <b>(158,470)</b> | <b>(6,704)</b>                    | <b>0</b>      | <b>202,260</b>      |

**Unrestricted funds** are available to spend for any purposes of the trust.

**Restricted Funds:**

**Member Portal Fund:**

Grant received to develop online membership portal.

**New Website**

Grant received to develop a new website

**Educational Film Fund:**

Grants received to make and promote an educational film.

**Grants with area restrictions:**

Grants received where the award is to be spent in a specific area.

**Marquee Fund:**

Grant received to contribute to cost of marquee for promotional events.

**Online Training Fund:**

Grant received to assist development and delivery of online training.

16 Analysis of Net Assets Among Funds

|                           | 2023           | 2023         | 2023           |
|---------------------------|----------------|--------------|----------------|
|                           | Unrestricted   | Restricted   | Total          |
|                           | £              | £            | £              |
| Tangible Fixed Assets     | 1,860          | 1,136        | 2,996          |
| Investments               | 136,997        |              | 136,997        |
| Current Assets            | 146,750        | 447          | 147,197        |
| Current Liabilities       | (4,048)        |              | (4,048)        |
| Net Assets at 31 Dec 2022 | <u>281,559</u> | <u>1,583</u> | <u>283,142</u> |

|                           | 2022           | 2022         | 2022           |
|---------------------------|----------------|--------------|----------------|
|                           | Unrestricted   | Restricted   | Total          |
|                           | £              | £            | £              |
| Tangible Fixed Assets     | 1,815          | 1,380        | 3,195          |
| Investments               | 113,655        |              | 113,655        |
| Current Assets            | 84,092         | 5,147        | 89,239         |
| Current Liabilities       | (3,829)        |              | (3,829)        |
| Net Assets at 31 Dec 2022 | <u>195,733</u> | <u>6,527</u> | <u>202,260</u> |