

CANINE CONCERN SCOTLAND TRUST
Scottish Charity SC014924

REPORT AND ACCOUNTS

FOR

YEAR ENDED 31 DECEMBER 2024



CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

PATRONS, TRUSTEES, ADVISERS AND MANAGEMENT

Patrons:	Mr Ron Donachie Ms Hannah Miley MBE
Trustee of Canine Concern Scotland Trust	Canine Concern Scotland Trustee Limited
Directors of Canine Concern Scotland Trustee Limited (see page 5)	Mrs Diane Wood MBE DIP RMS (Chair) Dr Stewart G Donald BVM&S,MRCVS Mrs Janet Jones BComm PGCE Mrs Carole W Ledingham JP RGN Mr James Macdonald Mr I Allan Sim BSc CA Mrs Lynsey G Thomson BSc(Hons) OT Mr Simon W Young BA MBA CMIIA (Resigned 31/12/2024)
Chief Executive Officer	Ms Melanie Hughes BSc(Hons), PGCE
Secretary/Treasurer:	Mr Nicholas P Henley Price
Principal Address:	81-85 Portland Street Edinburgh EH6 4AY Tel: 0131 553 0034 e-mail: info@canineconcernscotland.org.uk website: www.canineconcernscotland.org.uk
Independent Examiner:	Mr Michael T Soutar BA CA (Retired 2024) Mr William A S Gunn CA (Appointed 2024) Gibson McKerrell Burrows Limited (Previously Charles Burrows & Co) 28 Rutland Square Edinburgh EH1 2BD
Bankers:	Royal Bank of Scotland plc 24 Douglas Street, Milngavie G62 6PB
Solicitors:	Gillespie Macandrew LLP (Appointed 2024) 5 Atholl Crescent Edinburgh EH2
Investment Managers:	M&G Securities Limited PO Box 9038 Chelmsford CM99 2XF

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustee is pleased to present the report for the year ended 31 December 2024.

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 2024 year from 1st January – 31st December 2024, we had 209 new members join us with 255 new Therapet dogs registered. This is higher than the attrition rate, where 33 Therapets retired, 42 died and 110 left for other reasons such as a change of circumstances or illness. Our membership is steadily rising to equal that of pre-pandemic levels. Due to these rising numbers, we created further volunteer coordinator roles to manage demand for assessment of dogs and organising of visits and events.

We successfully acquired trademark registration for 'PAWS Against Stress®' and these visits continue to expand through colleges, universities and in the corporate scene. The Scottish Prison Service visits continue as staffing permits with HMP Dumfries, HMP Edinburgh and HMP Castle Huntly also now underway. The Heliport terminals in Aberdeen started their visits and the Canine Crew at Aberdeen Airport expanded to accommodate these. The Scottish Fire & Rescue Service, Police Scotland, the Scottish Ambulance Service and the NHS continued to benefit from our services. Over the course of the year, we worked with many charities and organisations, including Alzheimer's Scotland, Cyrenians, SAMH, CHAS, Glasgow Women's Aid, Crisis, SuperKids, and Fostering Compassion. Our volunteers provided informative talks to community groups and there were presentations at the OEUK Offshore Aviation Conference and to the Crown Office. Our Therapets continued to be showcased in local media across the country in print, on the radio and continuing in the CBeebies programme 'Dog Squad'. Events across the country that we attended included 'A Dog's Day Out' (Borders), Caithness Show (Caithness & Sutherland), Community Fun Day Blantyre (North Lanarkshire), Edinburgh International Book Festival, Haddington Farmer's Market (East Lothian), Moy Show (Highland), 'P in the Park' (Midlothian), PAMIS Family Day (North Lanarkshire), Perth Rotary Club Charity Day (Perthshire), SKC Championship Show (Edinburgh), Tain Gala Community Festival (Highland), Turriff Show (Aberdeenshire), the Wellbeing Bus (South Lanarkshire) and we had a volunteer sharing information on our work with children at The Kennel Club's 'Bark and Read' stand at Crufts. Two of our volunteers with four Therapets were finalists for the Scottish Health Awards 'Volunteer' category, and the Chair of our Board was awarded an MBE for service to the voluntary sector.

Our new website was launched in April 2024, and we have been rolling out matching new banners over the course of the year. Work also began on the re-design of our marketing materials and printables which was made possible through the support from our donors. We also secured funding for a new marquee which will be purchased in early 2025 to support our work in the Aberdeenshire region and a volunteer recruitment drive will be part of this.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

EDUCATION

Demand for visits to schools remained high throughout the year with waiting lists in several regions. 74 Therapets progressed to start working with children, with the number of dogs approved for working with children hovering around 320-330, which is remaining fairly consistent with the previous year. Increasing numbers of school visits have been either Reading with Dogs or support for additional learning needs and nurture groups and there are continues to be an interest in our 'Children and Dogs' educational programme. Some visits are a blend of all of this and there has been a rise in requests for visit to schools catering for children with additional educational and complex needs. Library visits also started in North Lanarkshire supporting adults with their literacy.

As ever, the work that our volunteers and their wonderful Therapet dogs and three cats undertake is instrumental to thousands of people across Scotland feeling happier in times of need. We thank them wholeheartedly for their commitment and dedication to their visits.

PATRONS

The Trustee Directors wish to express their grateful thanks to Ms Rosemary Long and to Mr Gary Hollywood for their support over many years. During the year both indicated their wish to relinquish their roles. In their places the Trustee Directors are delighted to welcome Mr Ron Donachie and Ms Hannah Miley MBE.

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 Keavil House Hotel, Crossford, Dunfermline on the 25th October 2024.

The Spencer Award for Therapet of the Year was made to Odi, a Hungarian Wirehaired Vizsla owned by Jim and Linda Godfrey of Dundee.

The Dr Morris Andrew & Daniel the Spaniel Memorial Quaich for the Therapet Organiser of the Year was presented to Mr Andy Waugh of Edinburgh.

The Tess Leung Memorial Award for Volunteer of the Year was presented to Mrs Donna Christie of Edinburgh.

The Iain Whyte Memorial Award was presented to Mrs Fiona Leishman of Winning Leishman Ltd, Charity Fundraising Consultants, Edinburgh in recognition of the Company's very successful work on behalf of the Trust.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

The Therapet Tess Leung Memorial Award for Volunteer of the Year was presented to Mrs Donna Christie for her commitment to visiting, supporting volunteers, and creating fundraising opportunities.

LONG SERVICE AWARDS

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 2024 Debbie & Susan Hinchcliffe of Dumfries & Galloway, Mrs Lorna Ravell of Lanarkshire and Ms Jackie Wilson of Wester Ross all 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 2024 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 £29,496 (2023: net income - £82,540). When unrealised gains on investments are taken into account the net income for the year was £32,470 (2023 net income: £80,882). At the end of the year net assets amounted to £315,612 (2023: £283,142).

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 £43,098(2023: £28,363) to the Trust during the year.
- (b) Membership and Therapet Registration Fees** – The fees received during the year were memberships of £8,786 (2023: £8,175) and Therapet fees of £1,200 (2023: £1,560).
- (c) Legacies** - Legacies totalling £30,483 (2023: £120,421) were received during the year from the estates of Miss K E H Brownlie and Mrs N N G Leitch
- (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 £2,390 (2023: £4,503).
- (e) Grants** - The Trust received grants totalling £114,340 (2023: £91,730) from 66 (2023:54) Charities and Foundations. The Trustee wishes to record sincere thanks to all the Charities and Foundations that have given the Trust financial support.

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, £25,000 and £50,000 have been invested in Charifund in October 2016, November 2023 and April 2024 respectively.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

The published performance of the M&G Charifund for the period 1 January 2024 to 31st December 2024 was:

	M&G Charifund		FTSE All Share	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Total return in period	9.02%	3.64%	9.47%	7.92%
Income yield**	6.11%	5.94%	3.59%	3.80%

The dividend income received during the year was £11,159 (2023 - £6613) (Investment income per the Accounts includes bank interest of £1,836 (2023 - £1,322)).

The Trustees are satisfied that, in spite of the continued volatility in investment market, the M&G Charifund 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 at least 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 £189,971 at 31 December 2024, which could be realised for cash in an emergency, and is budgeting for a deficit of £31,000 in the year to 31 December 2025.

As at 31 December 2024, unrestricted reserves amounted to £314,273 which is 143% of budgeted expenditure for the year to 31 December 2025. Bank and cash balances on that date amounted to £121,691 which is 56% of budgeted expenditure for 2025.

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 24th 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.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

The following Committees are in place:

Title	Chairman
Finance and Fundraising	Mr I A Sim
Operations	Dr S G Donald

Each Committee has its own Terms of Reference.

TRUSTEE DIRECTORS

Mr S W Young resigned as a Trustee Director with effect from 31 December 2024 on order to have more time in which to pursue his other interests. The Trustee Directors wish to record their thanks to him for his nine years of valuable service.

ADVISERS

During the year, and following the merger of Charles Burrows & Co with Gibson McKerrell Brown LLP to form Gibson McKerrell Burrows Limited, Mr M T Souter retired and Mr W A S Gunn was appointed Independent Examiner in his place.

REFERENCE AND ADMINISTRATION INFORMATION

Details of the Trustee Directors, Officers and Advisers are provided on page 1. 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.

The Membership Portal became operational during 2024

THERAPET HEALTH PROTOCOL

This outlines the minimum health expectations for a Therapet and was revised in 2024 with consideration of imported dogs.

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 25th 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. . Additional coordinators and Therapet assessors have been implemented in Edinburgh & Lothian, and in Aberdeenshire to manage roles more effectively. 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, although face to face meetings resumed. 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 2024

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 10 May 2025

Signed Diane Wood Trustee Director

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2024

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

I report on the accounts of the charity for the year ended 31st December 2024 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 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.

Signed:- _____ William A S Gunn _____

14 May 2025

William A S Gunn
Chartered Accountant
Gibson McKerrrell Burrows Limited
28 Rutland Square
Edinburgh EH1 2BD

CANINE CONCERN SCOTLAND TRUST
YEAR ENDED 31 DECEMBER 2024
STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes						
Income from:							
Donations and Legacies	6	77,125	0	77,125	151,341	-	151,341
Charitable Activities	7	12,095	0	12,095	12,005	-	12,005
Grants receivable	8	99,990	14,350	114,340	91,230	500	91,730
Other Trading Activities	9	4,053	0	4,053	6,723	-	6,723
Gain/(Loss) on sale of fixed assets		0	0	0	-	-	-
Investment income		12,995	0	12,995	7,935	-	7,935
Total Income		206,258	14,350	220,608	269,234	500	269,734
Expenditure on:							
Raising Funds	10	21,305	0	21,305	19,956	0	19,956
Charitable Activities	11	155,213	14,594	169,807	161,794	5,444	167,238
Total Expenditure		176,518	14,594	191,112	181,750	5,444	187,194
Net Income/(Expenditure) before gains and losses on Investment		29,740	(244)	29,496	87,484	(4,944)	82,540
Net gains/(losses) on investments		2,974	0	2,974	(1,658)	0	(1,658)
Net income/(expenditure)		32,714	(244)	32,470	85,826	(4,944)	80,882
Net movement in fund above		32,714	(244)	32,470	85,826	(4,944)	80,882
Total fund brought forward		281,559	1,583	283,142	195,733	6,527	202,260
Total fund carried forward		314,273	1,339	315,612	281,559	1,583	283,142

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 2024
BALANCE SHEET

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Fixed Assets					
Tangible Fixed Assets	2	3,077	892	3,969	2,996
Investments	3	189,971	0	189,971	136,997
Total Fixed Assets		193,048	892	193,940	139,993
Current Assets					
Debtors	4	4,482	0	4,482	10,589
Bank and Cash		121,691	447	122,138	136,608
Total Current Assets		126,173	447	126,620	147,197
Current Liabilities					
<i>Falling due within one year</i>					
Creditors	5	4,948	0	4,948	4,048
Net Current Assets		121,225	447	121,672	143,149
Net Assets		314,273	1,339	315,612	283,142
The Funds of the Charity:					
Unrestricted Income Fund		314,273	0	314,273	281,559
Restricted Income Fund		0	1,339	1,339	1,583
Total Fund		314,273	1,339	315,612	283,142

Approved by the Trustee on 10 May 2025 and signed on its behalf by:

Diane Wood

Director

James Macdonald

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 12. 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 2024
NOTES

2 TANGIBLE FIXED ASSETS

	2024	2023
Cost	£	£
At 1 January	17,004	16,334
Disposals	(1,298)	0
Additions	2,038	670
At 31 December	17,744	17,004
Depreciation		
At 1 January	14,008	13,139
On disposals	(1,298)	0
Charge for year	1,065	869
At 31 December	13,775	14,008
Net Book Value		
At 31 December	3,969	2,996

3 INVESTMENTS

	2024	2023
	£	£
At 1 January	136,997	113,655
Additions	50,000	25,000
Disposals at market value	0	0
Unrealised Gain/(Loss)	2,974	(1,658)
At 31 December	189,971	136,997

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

4 DEBTORS

	2024	2023
	£	£
Prepayments and other debtors	3,827	9,733
Gift Aid Tax Claim	655	856
	4,482	10,589

5 CREDITORS

Accruals	4,948	4,048
----------	-------	-------

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
6 INCOME FROM DONATIONS & LEGACIES						
Gift Aid Tax	3,545	0	3,545	2,557	0	2,557
Legacies	30,483	0	30,483	120,421	0	120,421
Donations	43,098	0	43,098	28,363	0	28,363
	77,125	0	77,125	151,341	0	151,341
7 INCOME FROM CHARITABLE ACTIVITIES						
Memberships	8,786	0	8,786	8,175	0	8,175
Promotional goods	2,109	0	2,109	2,270	0	2,270
Therapet registrations	1,200	0	1,200	1,560	0	1,560
	12,095	0	12,095	12,005	0	12,005
8 INCOME FROM GRANTS						
Charities & Foundations	99,990	14,350	114,340	91,230	500	91,730
Government	0	0	0	0	0	0
	99,990	14,350	114,340	91,230	500	91,730

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
9 INCOME FROM OTHER TRADING ACTIVITIES						
Sponsored and Other Events	2,390	0	2,390	4,503	0	4,503
Misc Income	5	0	5	0	0	0
Meetings	1,658	0	1,658	2,220	0	2,220
	4,053	0	4,053	6,723	0	6,723
10 EXPENDITURE ON RAISING FUNDS						
Fund raising activities	21,305	0	21,305	19,956	0	19,956
	21,305	0	21,305	19,956	0	19,956
11 EXPENDITURE ON CHARITABLE ACTIVITIES						
Area Rep Expenses	1,969	0	1,969	1,635	0	1,635
Purchase of Promotional Goods	2,519	0	2,519	3,285	0	3,285
Therapet Scheme	10,007	0	10,007	11,578	0	11,578
Travel	3,719	0	3,719	2,894	0	2,894
Advertising	5,163	2,400	7,563	1,244	0	1,244
Office Rent & Rates	5,500	0	5,500	5,400	0	5,400
Salaries, NIC, Pensions	106,267	11,950	118,217	109,050	2,200	111,250
Payroll Fees	450	0	450	0	0	0
Postages	3,495	0	3,495	2,979	0	2,979
Printing, Stationery	4,024	0	4,024	3,702	0	3,702
Computer Costs	2,414	0	2,414	2,198	0	2,198
Insurance	3,424	0	3,424	2,655	0	2,655
Depreciation	821	244	1,065	625	244	869
Fees refunded	51	0	51	36	0	36
Independent Examiner's Fees	1,600	0	1,600	1,423	0	1,423
New Website	0	0	0	8,152	500	8,652
Meeting Costs	2,376	0	2,376	2,710	0	2,710
Repairs & Renewals	353	0	353	212	0	212
Bank Charges	133	0	133	93	0	93
Data Protection Fee	35	0	35	36	0	36
Trade Mark Fees	340	0	340	0	0	0
Membership Portal	0	0	0	1,700	2,500	4,200
Sundries	553	0	553	187	0	187
	155,213	14,594	169,807	161,794	5,444	167,238
12 STAFF COSTS						
Salaries	93,770	11,950	105,720	98,468	2,200	100,668
Employers National Insurance	4,568	0	4,568	3,871	0	3,871
Pension Payments	7,929	0	7,929	6,711	0	6,711
	106,267	11,950	118,217	109,050	2,200	111,250

The number of staff members during the year on the basis of head count was 4 (2023 - 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 £1,463 (2023: £729) 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 £630 (2023: £790) was donated to the Trust by the Directors.

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 Therapist 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 01.01.24 £	Income £	Expenditure £	Investment Gains/(Losses) £	Transfer £	At 31.12.24 £
Restricted Funds						
Educational Film	71	0	0	0	0	71
New Website		0	0	0	0	0
Marquee	1,512	0	(244)	0	0	1,268
Advertising		2,400	(2,400)	0	0	0
Grants with area restrictions		11,950	(11,950)	0	0	0
	1,583	14,350	(14,594)	0	0	1,339
Unrestricted Funds	281,559	206,258	(176,518)	2,974	0	314,273
Total funds	283,142	220,608	(191,112)	2,974	0	315,612
	At 01.01.23 £	Income £	Expenditure £	Investment Gains/(Losses) £	Transfer £	At 31.12.23 £
Restricted Funds						
Educational Film	71	0	0	0	0	71
New Website	0	500	(500)	0	0	0
Marquee	1,756	0	(244)	0	0	1,512
Development of Member Portal	2,500	0	(2,500)	0	0	0
Grants with area restrictions	2,200	0	(2,200)	0	0	0
	6,527	500	(5,444)	0	0	1,583
Unrestricted Funds	195,733	269,234	(181,750)	(1,658)	0	281,559
Total funds	202,260	269,734	(187,194)	(1,658)	0	283,142

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

Restricted Funds:

Member Portal Fund:

New Website

Educational Film Fund:

Grants with area restrictions:

Marquee Fund:

Advertising Fund:

Grant received to develop online membership portal.

Grant received to develop a new website

Grants received to make and promote an educational film.

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

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

Grant received to assist advertising with banners etc.

16 Analysis of Net Assets Among Funds

	2024	2024	2024
	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	3,077	892	3,969
Investments	189,971	0	189,971
Current Assets	126,173	447	126,620
Current Liabilities	(4,948)	0	(4,948)
Net Assets at 31 Dec 2024	314,273	1,339	315,612

	2023	2023	2023
	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	1,860	1,136	2,996
Investments	136,997	0	136,997
Current Assets	146,750	447	147,197
Current Liabilities	(4,048)	0	(4,048)
Net Assets at 31 Dec 2023	281,559	1,583	283,142