

CANINE CONCERN SCOTLAND TRUST
Scottish Charity SC014924

REPORT AND ACCOUNTS

FOR

YEAR ENDED 31 DECEMBER 2022



**CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2022**

PATRONS, TRUSTEES, ADVISERS AND MANAGEMENT

Patrons:	Ms Rosemary Long Mr Gary Hollywood
Honorary Life Presidents	Mr A Douglas Ruthven BEM FRSC Mr George Leslie BVMS
Trustee of Canine Concern Scotland Trust	Canine Concern Scotland Trustee Limited
Directors of Canine Concern Scotland Trustee Limited (see page 5)	Mrs Diane Wood 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
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 Charles Burrows & Co 7 Palmerston Place Edinburgh EH12 5AH
Bankers:	Royal Bank of Scotland plc 24 Douglas Street, Milngavie G62 6PB
Solicitors:	Balfour+Manson LLP 56-66 Frederick Street, Edinburgh EH2 1LS
Investment Managers:	M&G Securities Limited PO Box 9038 Chelmsford CM99 2XF

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REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustee is pleased to present the report for the year ended 31 December 2022.

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

The service resumed in September 2021 and from the beginning of 2022 many of the places that were closed to us during the onset of the pandemic, slowly reopened. Care Homes were eager to have us return, however, they still had periods of closure when visiting paused due to high numbers of Covid cases. Some of the care homes visited previously closed down permanently but there were new ones that opened and invited us in. We saw a steady return to visiting NHS Boards, although it was nearer the end of the year before some resumed. Some NHS activities were more restricted during the winter of 2022/2023 due to fears about transmission of Covid and other winter illnesses.

During the year, 211 new Therapets were registered. An increase from 99 in 2021. But pre pandemic in 2019, we were registering 349 and 257 in 2018. It is clear we are increasing in membership again but will take time to regain those volunteers lost due to natural attrition rates during the pandemic. Our overall membership numbers also dropped during 2022 as we undertook a stricter review of our records in line with GDPR and outstanding membership payments. Our GDPR updating is built into our weekly administrative schedule.

Our 'PAWS Against Stress' programme, is designed to help alleviate stress by utilising our Therapets and their handlers in educational environments during key times such as examination periods or fresher's week. Most of the colleges and universities around the country resumed visits during 2022. We had a huge increase in corporate sessions being run to support staff well-being initiatives and a small donation was made to the Trust for each of these. PAWS Against Stress sessions were also provided to Police Scotland and the NHS staff at various locations around the country.

We were also invited, by the Scottish Prison Service, to be the first service providers at the new Community Custody Units in Dundee and Glasgow that opened in August and October 2022 respectively. Visits also resumed to HMP Cornton Vale after a hiatus of several years, and a 26-week programme involved Therapets at HMP Kilmarnock.

School visiting re-commenced with effect from October 2021, and up to 100 schools across Scotland were being visited. This was still short of the pre-pandemic figures but also a result of volunteer attrition rates for those who were approved to work with children. 31 volunteers and Therapets were assessed and approved for working with children during 2022. These had all undertaken a minimum of one year of working with adults aged 16yrs+ prior to this. Overall, we have 250 volunteers with 274 dogs across Scotland eligible for working with children.

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Our Therapets participated in a pilot project with the University of Edinburgh and The Royal 'Dick' Vet School in Edinburgh supporting students on a weekly basis. This was successful and will be developed in 2023.

During 2022, our Canine Crew resumed their activities at Aberdeen Airport, helping to alleviate stress in nervous fliers. Volunteers and Therapets attended a variety of events, including the Dog Lovers Show in Aberdeen and Glasgow, Celebrate Aberdeen parade, The Runway Run, Wee Mac Children's Book Festival on Arran, and the Caithness Show. Media participation has included a segment on 'Inside Central Station', while a Therapet starred in CBeebies series 'Dog Squad'. Filming with our volunteers and Therapets has also taken place in NHS Lanarkshire and NHS Lothian, and radio interviews on local Radio Scotland as well as local and prison channels. A presentation on 'Therapet Visiting with the Elderly' was made by one of our Trustees at the Society for Companion Animal Studies conference.

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.

EDUCATION

In addition to 'Reading with Dogs' many school visits now include part of the charity's educational service to promote responsible dog ownership. Pupils from Bertha Park High School in Perth won £3000 through the Youth Philanthropy Initiative (YPI) and started to pilot a Young Ambassador's programme which will develop into 2023. The aim of this is for secondary pupils to present our educational materials to primary pupils in their catchment area, support primary 7 transition, organise PAWS Against Stress events during exam times, and to become young handlers of a Therapet where possible. The pupils should also be eligible for a Personal Achievement Award from the SQA.

Post pandemic, we have also been dealing with requests from primary and secondary schools to support pupils with their mental health as they struggle with loss/grief, trauma, anxiety, and other issues. St George's School in Edinburgh have been receiving weekly visits to support their pupils as a thank you for winning the YPI in 2021.

Highland Council have started a small project with us aimed at 'closing the attainment gap' in line with Education Scotland's policies helping pupils who struggle to access education.

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

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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

Due to the Pandemic, and the consequent lack of activity, the Annual Awards Luncheon was not held 2022, and the usual awards were not made.

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 2022 Mrs Lynsey Thomson of Stirlingshire, Mrs Val Burns of Glasgow and Mrs Jan Ramsay of Edinburgh 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 2022 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 £38,005 (2021: net income - £12,060). When unrealised losses on investments are taken into account the net income for the year was £31,301 (2021 net income: £26,263). At the end of the year net assets amounted to £202,260 (2021: £170,959).

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 £24,262 (2021: £10,997) to the Trust during the year.
- (b) Membership and Therapet Registration Fees** – The fees received during the year were memberships of £6,897 (2021: £6,775) and Therapet fees of £1,150 (2021: £790).
- (c) Legacies** - Legacies totalling £52,889 (2021: £nil) were received during the year from the estates of Dr Catherine Strang and Elizabeth Hendrie.
- (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 £2,022 (2021: £4,992).
- (e) Grants** - The Trust received grants totalling £98,300 (2021: £97,170) from 59 (2020:61) Charities and Foundations. The Trustee wishes to record sincere thanks to all the Charities and Foundations who are listed in the Appendix to the Account.

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. A further £15,000 was invested in Charifund in October 2016.

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The performance of the M&G Charifund for the period 1 January 2022 to 31st December 2022 was:

	M&G Charifund		FTSE All Share	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Growth	(5.57%)	13.38%	(3.20%)	14.55%
Income yield**	5.65%	4.76%	3.59%	3.03%

** The income yield is the dividend income received during the year, £6,420 (2021 - £5,723), expressed as a percentage of the value of the investments at the year end. (Investment income per the Accounts includes bank interest of £172 (2021 - £10).

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 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 £113,655 at 31 December 2022, which could be realised for cash in an emergency and is also budgeting for a surplus of £10,209 in the year to 31 December 2023.

As at 31 December 2022, unrestricted reserves amounted to £195,733 which is 107% of budgeted expenditure for the year to 31 December 2023. Bank and cash balances on that date amounted to £87,490 which is 48% of budgeted expenditure for 2023.

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

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Limited was assumed as a Trustee of Canine Concern Scotland Trust and the individual Trustees resigned.

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

During the year under review there were no changes in Trustee Directors. However, for health reasons Mr I A Sim relinquished his role as Chair and Mrs D Wood was appointed in his place.

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.

Work began with our IT support developing our Membership (Payment) Portal and is scheduled to be completed during 2023.

THERAPET HEALTH PROTOCOL

This outlines the minimum health expectations for a Therapet and was revised in 2022 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 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. A new position was created to cover Caithness & Sutherland and additional coordinators that support the Area Representatives have been established in Aberdeenshire, Falkirk, Stirling, South Lanarkshire, Perth & Kinross, and Dundee & Angus. 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.

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

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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 23 April 2023

Signed Deane Wood Trustee Director

**CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
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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 2022 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. Soutar

26 April 2023

Michael T Soutar BA CA
Chartered Accountant
Charles Burrows & Co
7 Palmerston Place
Edinburgh
EH12 5AH

CANINE CONCERN SCOTLAND TRUST
YEAR ENDED 31 DECEMBER 2022
STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2022	2022	2022	2021	2021	2021
Notes		£	£	£	£	£	£
Income from:							
Donations and Legacies	6	79,198	-	79,198	13,013	-	13,013
Charitable Activities	7	10,363	-	10,363	7,970	-	7,970
Grants receivable	8	86,800	11,500	98,300	99,106	17,920	117,026
Other Trading Activities	9	2,022	-	2,022	4,992	-	4,992
Gain/(Loss) on sale of fixed assets		-	-	-	-	-	-
Investment income		6,592	-	6,592	5,733	-	5,733
Total Income		184,975	11,500	196,475	130,814	17,920	148,734
Expenditure on:							
Raising Funds	10	19,656	0	19,656	19,656	0	19,656
Charitable Activities	11	128,570	10,244	138,814	103,798	13,220	117,018
Total Expenditure		148,226	10,244	158,470	123,454	13,220	136,674
Net Income/(Expenditure) before gains and losses on Investment		36,749	1,256	38,005	7,360	4,700	12,060
Net gains/(losses) on investments		(6,704)	0	(6,704)	14,203	0	14,203
Net income/(expenditure)		30,045	1,256	31,301	21,563	4,700	26,263
Net movement in fund above		30,045	1,256	31,301	21,563	4,700	26,263
Total fund brought forward		165,688	5,271	170,959	144,125	571	144,696
Total fund carried forward		195,733	6,527	202,260	165,688	5,271	170,959

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 2022
BALANCE SHEET

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets					
Tangible Fixed Assets	2	1,815	1,380	3,195	2,031
Investments	3	113,655	0	113,655	120,359
Total Fixed Assets		115,470	1,380	116,850	122,390
Current Assets					
Debtors	4	1,749	0	1,749	1,811
Bank and Cash		82,343	5,147	87,490	49,975
Total Current Assets		84,092	5,147	89,239	51,786
Current Liabilities					
<i>Falling due within one year</i>					
Creditors	5	3,829	0	3,829	3,217
Net Current Assets		80,263	5,147	85,410	48,569
Net Assets		195,733	6,527	202,260	170,959
The Funds of the Charity:					
Unrestricted Income Fund		195,733	0	195,733	165,688
Restricted Income Fund		0	6,527	6,527	5,271
Total Fund		195,733	6,527	202,260	170,959

Approved by the Trustee on 23 April 2023 and signed on its behalf by:

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 2022
NOTES

2 TANGIBLE FIXED ASSETS	2022	2021
Cost	£	£
At 1 January	16,928	16,845
Disposals	(2,811)	0
Additions	2,217	84
At 31 December	<u>16,334</u>	<u>16,929</u>
Depreciation		
At 1 January	14,901	14,126
On disposals	(2,811)	0
Charge for year	1,049	772
At 31 December	<u>13,139</u>	<u>14,898</u>
Net Book Value		
At 31 December	<u><u>3,195</u></u>	<u><u>2,031</u></u>

3 INVESTMENTS	2022	2021
	£	£
At 1 January	120,359	106,156
Additions	0	0
Disposals at market value	0	0
Unrealised Gain/(Loss)	(6,704)	14,203
At 31 December	<u><u>113,655</u></u>	<u><u>120,359</u></u>

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

	2022	2021
	£	£
4 DEBTORS		
Prepayments	1,300	1,282
Gift Aid Tax Claim	449	529
	<u>1,749</u>	<u>1,811</u>
5 CREDITORS		
Accruals	<u>3,829</u>	<u>3,217</u>

	2022	2022	2022	2021	2021	2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
6 INCOME FROM DONATIONS & LEGACIES						
Gift Aid Tax	2,047	0	2,047	2,016	0	2,016
Legacies	52,889	0	52,889	0	0	0
Donations	24,262	0	24,262	10,997	0	10,997
	<u>79,198</u>	<u>0</u>	<u>79,198</u>	<u>13,013</u>	<u>0</u>	<u>13,013</u>
7 INCOME FROM CHARITABLE ACTIVITIES						
Memberships	6,897	0	6,897	6,775	0	6,775
Promotional goods	2,316	0	2,316	405	0	405
Therapet registrations	1,150	0	1,150	790	0	790
	<u>10,363</u>	<u>0</u>	<u>10,363</u>	<u>7,970</u>	<u>0</u>	<u>7,970</u>
8 INCOME FROM GRANTS						
Charities & Foundations	86,800	11,500	98,300	79,250	17,920	97,170
Government	0	0	0	19,856	0	19,856
	<u>86,800</u>	<u>11,500</u>	<u>98,300</u>	<u>99,106</u>	<u>17,920</u>	<u>117,026</u>

CANINE CONCERN SCOTLAND TRUST
YEAR ENDED 31 DECEMBER 2022
NOTES

	2022	2022	2022	2021	2021	2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
9 INCOME FROM OTHER TRADING ACTIVITIES						
Sponsored and Other Events	2,022	0	2,022	4,992	0	4,992
Meetings	0	0	0	0	0	0
	2,022	0	2,022	4,992	0	4,992
10 EXPENDITURE ON RAISING FUNDS						
Fund raising activities	19,656	0	19,656	19,656	0	19,656
	19,656	0	19,656	19,656	0	19,656
11 EXPENDITURE ON CHARITABLE ACTIVITIES						
Area Rep Expenses	2,062	0	2,062	91	0	91
Purchase of Promotional Goods	3,428	0	3,428	696	0	696
Therapet Scheme	7,655	0	7,655	1,048	0	1,048
Travel	2,679	0	2,679	513	0	513
Advertising	1,064	0	1,064	611	0	611
Office Rent & Rates	5,400	0	5,400	5,400	0	5,400
Salaries, NIC, Pensions	93,234	10,000	103,234	83,249	13,220	96,469
Training	0	0	0	0	0	0
Postages	2,534	0	2,534	2,629	0	2,629
Printing, Stationery	2,717	0	2,717	2,347	0	2,347
Computer Costs	2,263	0	2,263	2,065	0	2,065
Insurance	2,582	0	2,582	2,564	0	2,564
Depreciation	805	244	1,049	772	0	772
Fees refunded	154	0	154	32	0	32
Education	0	0	0	0	0	0
Film Production	0	0	0	0	0	0
Independent Examiner's Fees	1,306	0	1,306	1,207	0	1,207
Legal & Professional Fees	0	0	0	0	0	0
Meeting Costs	144	0	144	143	0	143
Repairs & Renewals	185	0	185	150	0	150
Bank Charges	83	0	83	46	0	46
Data Protection Fee	35	0	35	35	0	35
Trade Mark	0	0	0	0	0	0
Sundries	240	0	240	200	0	200
	128,570	10,244	138,814	103,798	13,220	117,018
12 STAFF COSTS						
Salaries	84,944	10,000	94,944	75,477	13,220	88,697
Employers National Insurance	3,543	0	3,543	3,363	0	3,363
Pension Payments	4,747	0	4,747	4,409	0	4,409
	93,234	10,000	103,234	83,249	13,220	96,469

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 £547 (2021: £53) 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 £675 (2021: £663) 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 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 01.01.22	Income	Expenditure	Investment Gains/(Losses)	Transfer	At 31.12.22
	£	£	£	£	£	£
Restricted Funds						
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
	<u>5,271</u>	<u>11,500</u>	<u>(10,244)</u>			<u>6,527</u>
Unrestricted Funds	<u>165,688</u>	<u>184,975</u>	<u>(148,226)</u>	<u>(6,704)</u>		<u>195,733</u>
Total funds	<u>170,959</u>	<u>196,475</u>	<u>(158,470)</u>	<u>(6,704)</u>		<u>202,260</u>

	At 01.01.21	Income	Expenditure	Investment Gains/(Losses)	Transfer	At 31.12.21
	£	£	£	£	£	£
Restricted Funds						
Educational Film	71					71
Marquee		2,000				2,000
Online Training		2,420	(2,420)			
Grants made with area restriction	500	13,500	(10,800)			3,200
	<u>571</u>	<u>17,920</u>	<u>(13,220)</u>			<u>5,271</u>
Unrestricted Funds	<u>144,125</u>	<u>130,814</u>	<u>(123,454)</u>	<u>14,203</u>		<u>165,688</u>
Total funds	<u>144,696</u>	<u>148,734</u>	<u>(136,674)</u>	<u>14,203</u>	<u>0</u>	<u>170,959</u>

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

Restricted Funds:

Member Portal Fund:

Grant received to develop online membership portal.

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

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

	2,021	2,021	2,021
	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	2,031		2,031
Investments	120,359		120,359
Net Current Assets	46,515	5,271	51,786
Net Current Liabilities	(3,217)		(3,217)
Net Assets at 31 Dec 2020	<u>165,688</u>	<u>5,271</u>	<u>170,959</u>

GRANTS FROM CHARITIES AND FOUNDATIONS

The Ambergate Charitable Trust
The Conundrum Charitable Trust
The Thistledown Trust
The JTH Charitable Trust
The Eda, Lady Jardine Charitable Trust
The Belvedere Trust
The Webster Charitable Trust
The J & J R Wilson Trust
The Monamy Trust
Capricorn Energy plc (Previously Cairn Energy plc)
The Michael Testler Charitable Foundation
The Agnes Watt Trust
The Matheson Todd Charitable Trust
The Fitton Trust
The Pump House Trust
The Dr & Mrs J D Olav Kerr Charitable Trust
The Johnston Smillie Charitable Trust
The Jessica Rose Duncan Schuetz Charitable Trust
The M E Bell Charitable Trust
The Tillyloss Trust
The Ronald Miller Foundation
The Fat Beehive Foundation
The Mugdock Children's Trust
The Netherdale Trust
The Hamish & Doris Crichton Charitable Trust
The Irving Memorial Trust
The W M Mann Foundation
The Tay Charitable Trust
The Leng Trust
The Bergman Lehane Trust
The Barry Green Memorial Fund
The Caroline Jane Spence Fund
The N Smith Charitable Settlement
The Lady Marian Gibson Trust
The Wood Foundation - YPI
The Richer Sounds Foundation
The Dunclay Charitable Trust
The Sir R A Maclean Charitable Trust
The Mainhouse Charitable Trust
The Lennox Hannay Charitable Trust
The Thistledown Trust
The Cordis Charitable Trust
The Nimar Charitable Trust
The George & Margaret Trotter Charitable Trust
The Mary Andrew Trust
The Miss I F Harvey's Charitable Trust
The Dr & Mrs J D Olav Kerr Charitable Trust
The Intrepid Charitable Trust
The PF Charitable Trust
Anonymous
The JTH Charitable Trust
The Ina Scott Sutherland Charitable Foundation

CANINE CONCERN SCOTLAND TRUST
YEAR ENDED 31 DECEMBER 2022

NOTES

The Walker-Shoolbraid Charitable Trust
The Tula Trust
The Sylvia Aitken Charitable Trust
The Whitehill Chase Foundation Trust
The M E Bell Charitable Trust
The Graham Trust

APPENDIX