

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2016
for
Labrador Retriever Rescue Scotland SCIO**

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Labrador Retriever Rescue Scotland SCIO

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Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2016

The trustees present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC042724

Principal address

Greenfields
Alterwall
Wick
Caithness
KW1 4UG

Trustees

Mrs C Poulton BEM

P Poulton

Mrs C Marshall

- resigned 3.8.15

Mrs A Carey

Mrs B Cattnach

- appointed 5.8.15

Independent examiner

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Bankers

Royal Bank of Scotland
1 Bridge Street
Wick
Caithness
KW1 4AJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust was created by a constitution dated 11th November 2011 as a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the terms of the Constitution. Application for trusteeship must be made in writing to the Board and each application will be considered at a subsequent Board meeting. The minimum number of Trustees is three and the maximum is four. At each AGM all of the Trustees must retire but then may be re-elected.

The Trustees are not remunerated for their services.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2016

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Trust is to alleviate suffering and distress caused to dogs and in particular the breed known as Labrador Retriever which may be ill-treated, abandoned, unwanted or neglected.

OUR MISSION

- Rehoming Labrador Retrievers
- Rescuing Labrador Retrievers from sometimes abusive or neglectful situations.
- Pet bereavement counselling.
- Education - training, health, feeding, behaviour, gundog ownership.

OUR MAIN OBJECTIVES

- To encourage and promote kindness to and the protection of Labrador Retrievers.
- To educate the public in responsible ownership.

OUR VISION

- To ensure that more Labrador Retrievers enjoy a healthy life in a happy home or workplace and be provided with stimulation and human company.
- To educate the general public on the reasons not to breed Labrador Retrievers but leave it to the professional breeders whose sole aim should be to improve the breed.

Report of the Trustees
for the Year Ended 31 March 2016

OBJECTIVES AND ACTIVITIES

Significant activities

Pet ownership is on the increase and sadly so are associated welfare problems. Money remains tight which means there will continue to be people who need charities like LRRSS to help them.

There is a significant increase in dogs being advertised for sale or free on various sites on the Internet and a growing culture of dogs being seen as disposable in society today. In this financial period 301 Labrador Retrievers have been rehomed or taken into long term foster care. Again, a decrease from last year (295) due to LRRSS providing appropriate training and support. In some instances an LRRSS approved Behaviourist is involved. There are 20 Labradors in long-term foster care. These are dogs with health problems that are impossible to rehome due to long term veterinary costs. They vary in age from young to seniors. These dogs will stay with their long term fosterer for the remainder of their lives and LRRSS will pay all Veterinary bills and in certain cases special prescribed food.

LRRSS continues to use the preferred kennels (Coupans Kennels) who are sponsors and charge the Rescue half price boarding rates. Most are short-term boarders who are rehomed very quickly but some are longer term if they need rehabilitation. Without the support of Coupans Kennels the Rescue could not help as many Labradors.

Again this financial period, many Labradors have graduated as Search dogs in various disciplines. These are Labradors who are actually happier in a working environment and have the necessary drive to work. Various disciplines are drugs, search and rescue, cadaver, mobile phones, money, DVSD (drowned victims search dogs) etc.

The majority of Labradors are rehomed straight from their existing home to the new home. This year again there is as predicted a decrease in chocolate Labradors and an increase in yellows with blacks as expected the majority being rehomed.

Again there has been a steep increase in Labradors with joint problems (bad breeding and or environmental) and weight issues (obesity), which are both of great concern to the charity. LRRSS continues to try to educate the public on these issues.

Worryingly there is an increase in seniors (7 to 14 years) requiring new homes.

Reasons for Rehoming

- Marriage/partnership break ups
- Emigration
- Ill health (owner)
- Mental health problems
- Death of owner
- Terminal illness
- Allergies
- Eviction
- Financial worries
- Wrong dog with wrong owner (Labradors are not couch potatoes)
- Owners not researching the breed (not realising the needs of a gundog)
- Owners buying the dog online from various sites (previous owner being less than truthful)
- Owners cannot afford Vet treatment
- Owner advised by members of the public to give the Labrador to LRRSS

The majority of Labrador Retrievers rehomed by LRRSS are much loved by their owners and only very sad changes in circumstances causes the rehoming. The welfare cases are due to ignorance as opposed to cruelty (e.g. the Labrador should have had Vet treatment a long time prior to owner giving the dog up.) Most of the welfare cases need careful negotiation skills to remove the Labrador from an abusive situation or because of neglect (ignorance). The aim being to remove the Labrador to a place of safety as quickly as possible.

LRRSS has a very successful Facebook Page with over 78,000 supporters and aims to increase the number of followers, which will further raise the awareness of the Charity. The LRRSS website continues to be updated with new content (automatically generated via Facebook). Web visitors via mobile or tablet devices has increased dramatically with continuous heavy traffic visiting the website.

There has been an increase in the number of Labrador owners (throughout the UK) asking for support and advice on training. There is a marked increase in the public contacting LRRSS for advice on how to find a good breeder and the relevant questions to ask a breeder about a litter. LRRSS continues to inform the public about health testing and how they should go about it.

Fundraising is on-going and supporters have undertaken marathons to help raise much needed funds. The annual Gundog day at Bower continues to be very successful and LRRSS attends various Vet open days/ fundraisers e.g. the Vet Rodeo each year. Monthly standing orders have increased and new sponsors continue to be recruited which helps in many ways. Fundraising efforts will be increased in the next financial year.

This financial year the Charity has spent more than it has received. The majority of outgoings have been on veterinary care and boarding for dogs in long term care. Though not critical this year the Trustees are addressing the issue of overspend.

Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2016

OBJECTIVES AND ACTIVITIES

Significant activities

LRRSS continues to build close working relationships with Veterinary Practices, Hospitals, Specialists, Police departments, Search and Rescue (of various disciplines) and Prisons etc. Also, specifically in the USA where new contacts have been made with Specialist Vets and Behaviourists.

Another very successful year for LRRSS built on the support of individuals, sponsors, donors and Trustees not only within the UK but also worldwide.

Finally, during the year the Convenor, Carolynne Poulton, received the British Empire Medal (BEM) on the HRH Queen's honours list for services to Labrador Retrievers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The results for the year are reported in the financial statements.

FINANCIAL REVIEW

Reserves policy

The policy of the charity is to maintain a reserve to cover expected running costs for a reasonable period and to meet any unusual items of expenditure.

Approved by order of the board of trustees on 18 August 2016..... and signed on its behalf by:

C Poulton
Mrs C Poulton BEM - Trustee

**Independent Examiner's Report to the Trustees of
Labrador Retriever Rescue Scotland SCIO**

I report on the accounts for the year ended 31 March 2016 set out on pages six to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.



Stuart Walker BAcc CA
Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Date: 22.8.16

Labrador Retriever Rescue Scotland SCIO**Statement of Financial Activities
for the Year Ended 31 March 2016**

	Notes	2016 Unrestricted fund £	2015 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	42,534	25,828
Activities for generating funds	3	11,006	9,243
Investment income	4	9	6
Other incoming resources		164	84
Total incoming resources		53,713	35,161
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		541	1,182
Fundraising trading: cost of goods sold and other costs		2,670	3,411
Charitable activities			
Boarding & fostering		42,708	31,393
Governance costs		672	630
Total resources expended		46,591	36,616
NET INCOMING/(OUTGOING) RESOURCES		7,122	(1,455)
RECONCILIATION OF FUNDS			
Total funds brought forward		13,679	15,134
TOTAL FUNDS CARRIED FORWARD		20,801	13,679
CONTINUING OPERATIONS			
All incoming resources and resources expended arise from continuing activities.			

The notes form part of these financial statements

Labrador Retriever Rescue Scotland SCIO

**Balance Sheet
At 31 March 2016**

	Notes	£	2016 Unrestricted fund £	2015 Total funds £
CURRENT ASSETS				
Stocks	6		453	1,179
Cash at bank and in hand			<u>20,948</u>	<u>13,100</u>
			21,401	14,279
 CREDITORS				
Amounts falling due within one year	7		<u>(600)</u>	<u>(600)</u>
 NET CURRENT ASSETS			<u>20,801</u>	<u>13,679</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES			<u>20,801</u>	<u>13,679</u>
 NET ASSETS			<u><u>20,801</u></u>	<u><u>13,679</u></u>
 FUNDS	8			
Unrestricted funds			<u>20,801</u>	<u>13,679</u>
 TOTAL FUNDS			<u><u>20,801</u></u>	<u><u>13,679</u></u>

The financial statements were approved by the Board of Trustees on 18 August 2016 and were signed on its behalf by:

C L Poulton
Mrs C Poulton BEM-Trustee

The notes form part of these financial statements

Labrador Retriever Rescue Scotland SCIO

Notes to the Financial Statements for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2016	2015
	£	£
Donations	<u>42,534</u>	<u>25,828</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
Fundraising events	<u>11,006</u>	<u>9,243</u>

4. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	<u>9</u>	<u>6</u>

Labrador Retriever Rescue Scotland SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

TRUSTEES' EXPENSES

During the year ended 31 March 2015 Mr P Poulton was reimbursed £974 telephone charges incurred on behalf of the charity (2015 - £1,289). Ms C Marshall was reimbursed £70 towards the cost of fuel (2015 - £382), £116 towards the cost of telephone calls (2015 - £278) and £21 towards the cost of stationery (2015 - £22).

6. STOCKS

	2016 £	2015 £
Stocks	<u>453</u>	<u>1,179</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	<u>600</u>	<u>600</u>

8. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	At 31.3.16 £
Unrestricted funds			
General fund	13,679	7,122	20,801
	<u>13,679</u>	<u>7,122</u>	<u>20,801</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,713	(46,591)	7,122
	<u>53,713</u>	<u>(46,591)</u>	<u>7,122</u>
TOTAL FUNDS			

Labrador Retriever Rescue Scotland SCIO

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	2016 £	2015 £
INCOMING RESOURCES		
Voluntary income		
Donations	42,534	25,828
Activities for generating funds		
Fundraising events	11,006	9,243
Investment income		
Deposit account interest	9	6
Other incoming resources		
Other income	<u>164</u>	<u>84</u>
Total incoming resources	53,713	35,161
RESOURCES EXPENDED		
Costs of generating voluntary income		
Postage and stationery	541	932
Website costs	<u>-</u>	<u>250</u>
	541	1,182
Fundraising trading: cost of goods sold and other costs		
Goods for fundraising	2,232	3,195
Fundraising expenses	<u>438</u>	<u>216</u>
	2,670	3,411
Charitable activities		
Boarding & fostering costs	13,316	10,701
Vets fees & direct costs	22,413	17,590
Insurance	533	393
Telephone	1,270	1,732
Miscellaneous expenses	-	3
Travel expenses	131	558
Training costs - dogs	<u>5,045</u>	<u>412</u>
	42,708	31,389
Governance costs		
Accountancy	672	630
Support costs		
Finance		
Bank charges	<u>-</u>	<u>4</u>
Total resources expended	46,591	36,616

This page does not form part of the statutory financial statements

Labrador Retriever Rescue Scotland SCIO

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	2016 £	2015 £
Net income/(expenditure)	<u>7,122</u>	<u>(1,455)</u>

This page does not form part of the statutory financial statements