

**REGISTERED CHARITY NUMBER: SC042724**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2019  
for  
Labrador Retriever Rescue Scotland SCIO**

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

# Labrador Retriever Rescue Scotland SCIO

## Contents of the Financial Statements for the Year Ended 31 March 2019

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13 to 14

---

## **Labrador Retriever Rescue Scotland SCIO**

### **Report of the Trustees for the Year Ended 31 March 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 A Carey

- resigned 7.3.19

Mrs B Cattanach

- resigned 14.11.18

Mrs G G Britton

- appointed 15.11.18

Mrs V M Wilkinson

- appointed 8.3.19

##### **Independent examiner**

Reid & Fraser

Chartered Accountants

15 Princes Street

Thurso

Caithness

KW14 7BQ

---

##### **Bankers**

The Royal Bank of Scotland plc

Obrig Street

Thurso

Caithness

KW14 7BL

#### **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 2019**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **Overall Objectives**

- To alleviate suffering and distress caused to dogs and in particular the breed known as the Labrador Retriever which may be ill treated, abandoned, unwanted or neglected.
- To encourage and promote kindness in the protection of Labrador Retrievers.
- To educate the public in responsible ownership.

##### **Our Mission**

- Rehoming Labrador Retrievers.
- Rescuing Labrador Retrievers from sometimes abusive or neglectful situations.
- Pet bereavement counselling.
- Education and communication with the public on training, health, feeding, behaviour and general ownership issues.

##### **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 and who health test all their breeding stock.

## **Labrador Retriever Rescue Scotland SCIO**

### **Report of the Trustees for the Year Ended 31 March 2019**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

##### **General Comments**

The year was again a busy one and the help that could be given was limited by money, time and manpower. Increasingly more time is being spent fundraising to the detriment of rehoming. Vet fees, boarding costs and behavioural charges are the main drain on funds. The Trustees continued to ensure that expenditure in meeting the Charity's objectives are matched by income and that the Charity remains focused on its mission.

There are more dogs that need rehoming than the Charity can deal with due to its limited resources. Therefore, it has to prioritise the most urgent cases such as when an owner has died and the dog has nowhere to go or where a dog has been neglected or mistreated. Other reasons are but not limited to marriage/partnership breakdowns; emigration, ill health, evictions, financial problems. The majority of dogs rehomed by the Charity are much loved by their owners and only sad changes in circumstances resulting in rehoming. However there were a few welfare cases dealt with by the Charity due in the main part to ignorance as opposed to cruelty. Most of the welfare cases needed careful negotiation the aim being to remove the dog to a place of safety as quickly as possible.

Members of the public now find it easy to get dogs off the Internet from the UK or abroad without the relevant checks being undertaken on the dogs. Not surprisingly sometimes the dog is not what they expected and the dog becomes unwanted. This trend is noted across all breeds and is putting pressure on all UK dog rescue Charities.

The majority of Labradors rehomed were black, not surprising as black is the breed's dominant gene. This was followed by yellow and then chocolate. There was a noticeable increase in senior dogs requiring rehoming. Also, there was an increase in dogs needing rehoming due to their owner's health problems, which can have an adverse impact on the dog's behaviour.

Over the year there has been a visible increase in dogs with behavioural problems. The mental health of dogs is as important as physical health. Mental health problems can impact on the physical health of a dog. The problem is often related to human physical and mental abuse. Therefore with such cases the Charity tries to help by providing veterinary and behavioural care. Indeed, the Charity has and continues to care for such dogs in Boarding Kennels. Rehabilitating a dog that has behavioural problems is a slow process. Hence they can be in kennels for long periods while undergoing behavioural training with an experienced Behaviourist in order to regain their trust in humans and make them suitable for rehoming.

#### **Rehoming**

During the year the Charity rehomed 66 dogs to new homes. Most of the dogs were adopted straight from their old home to their new home. Adoptees must agree to dual ownership with the Charity and the Charity is listed as a secondary owner on the Chip Form. This ensures that the dog cannot be passed on.

Each application for a dog is rigorously vetted with the requirement for a Vet reference, interview, character reference and home suitability check. Care is taken to ensure the dog and the person adopting the dog are well matched to ensure that the dog is going to a stable, loving, safe and secure home. All adopted dogs get lifetime support on issues such as feeding, health advice and training. The Charity will take a dog back if there is a problem that cannot be overcome by on-going support.

During the year 12 of the rehomed dogs went to search teams. Several of these dogs have now graduated to become fully-fledged search dogs whilst others are still under training. These dogs are used in areas such as drugs, explosives, cadaver and search and rescue. These dogs were judged to be happier in a working environment having the necessary drive and intelligence for these demanding roles. These search teams maintain close supporting links with the Charity.

The Charity prevented around 100 Labradors from being rehomed by providing direct advice and support to owners. In cases where behaviour was an issue the Charity provided free training sessions with a qualified behaviourist. In these ways owners were able to keep a much loved dog.

## **Labrador Retriever Rescue Scotland SCIO**

### **Report of the Trustees for the Year Ended 31 March 2019**

#### **OBJECTIVES AND ACTIVITIES Significant activities**

##### **Long Term Fostering**

During the reporting period the Charity supported 31 dogs in long term foster care. These are dogs that are difficult to rehome predominately due to age and/or long-term health problems. The Charity covers the cost of food and veterinary care for these dogs. Sadly 2 of the dogs were euthanized due to quality of life issues.

##### **Boarding**

During the year 9 dogs were housed at Boarding Kennels, with 4 of the dogs long term. The main reasons for boarding dogs were behavioural issues, evictions or owner moving to property where dogs are not allowed.

##### **Veterinary Care**

During the reporting period 33 dogs were treated at the Vets, many on several occasions. The principal patients were the dogs in long term fostering the majority of which, as previously reported, have health issues.

##### **Behavioural**

20 dogs had behavioural sessions often over several sessions, with a qualified dog behaviourist. The main reason for this was to address behavioural issues before rehoming. In other cases sessions were undertaken to prevent dogs being put up for rehoming by their owners.

##### **Support & Communications**

The Charity has a very successful Web Site and Facebook Page, which helps raise the awareness of the Charity. The number of supporters/followers on Facebook increased to over 81,000 and with heavy traffic on the web site. However changes made by Facebook has resulted in the public not now being able to see appeals/posts, which they could originally. Sadly the Charity is unable to pay for adverts or publicity to make them more visible.

There continues to be a steady demand from Labrador owners throughout the UK asking for advice and support on issues such as training and identification of reputable professional breeders.

The Charity continues to build and foster close working and support relationships with Veterinary Practices and Hospitals, Police and Prison Services and Search Teams.

The charity also continues to receive financial support and help from individuals, sponsors and donors, not only from the UK but worldwide.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity has no formal reserve policy. It aims to maintain sufficient funds to cover expected running costs for a reasonable period and to meet any unusual items of expenditure. The number of dogs the Charity can help will always be related to the funds available.

**Labrador Retriever Rescue Scotland SCIO**

**Report of the Trustees  
for the Year Ended 31 March 2019**

**FINANCIAL REVIEW**

**Investment policy and objectives**

Funds are held in a charitable status business account with a leading high street bank. The Charity does not invest funds in any other way.

Approved by order of the board of trustees on .....1/10/19..... and signed on its behalf by:

.....*C L 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 2019 set out on pages seven to twelve.

**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 (as amended). 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 (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 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 the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; 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: 2.10.19



**Labrador Retriever Rescue Scotland SCIO**

**Statement of Financial Activities  
for the Year Ended 31 March 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	32,800	7,714	40,514	37,952
Activities for generating funds	3	12,351	-	12,351	25,294
Investment income	4	19	-	19	16
<b>Other incoming resources</b>		<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>1,036</u>
<b>Total incoming resources</b>		<b>46,292</b>	<b>7,714</b>	<b>54,006</b>	<b>64,298</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		816	-	816	812
Fundraising trading: cost of goods sold and other costs		800	-	800	1,913
<b>Charitable activities</b>					
Boarding, fostering, vets fees and other direct costs		37,009	3,629	40,638	45,860
<b>Governance costs</b>		<u>522</u>	<u>-</u>	<u>522</u>	<u>504</u>
<b>Total resources expended</b>		<b>39,147</b>	<b>3,629</b>	<b>42,776</b>	<b>49,089</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
		<u>7,145</u>	<u>4,085</u>	<u>11,230</u>	<u>15,209</u>
<b>Gross transfers between funds</b>	8	<u>4,085</u>	<u>(4,085)</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		<b>11,230</b>	<b>-</b>	<b>11,230</b>	<b>15,209</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>34,757</u>	<u>-</u>	<u>34,757</u>	<u>19,548</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>45,987</b></u>	<u><b>-</b></u>	<u><b>45,987</b></u>	<u><b>34,757</b></u>

**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 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	323	-	323	-
<b>CURRENT ASSETS</b>					
Cash at bank		46,264	-	46,264	35,357
<b>CREDITORS</b>					
Amounts falling due within one year	7	(600)	-	(600)	(600)
<b>NET CURRENT ASSETS</b>		<u>45,664</u>	<u>-</u>	<u>45,664</u>	<u>34,757</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>45,987</u>	<u>-</u>	<u>45,987</u>	<u>34,757</u>
<b>NET ASSETS</b>		<u>45,987</u>	<u>-</u>	<u>45,987</u>	<u>34,757</u>
<b>FUNDS</b>					
Unrestricted funds	8			45,987	34,757
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>45,987</u>	<u>34,757</u>

The financial statements were approved by the Board of Trustees on ..... 1/10/19 ..... and were signed on its behalf by:

  
.....  
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 2019

#### 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.

##### TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% reducing balance

##### 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

	2019	2018
	£	£
Donations	<u>40,514</u>	<u>37,952</u>

#### 3. ACTIVITIES FOR GENERATING FUNDS

	2019	2018
	£	£
Fundraising events	<u>12,351</u>	<u>25,294</u>

**Labrador Retriever Rescue Scotland SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**4. INVESTMENT INCOME**

	2019	2018
	£	£
Deposit account interest	19	16

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**TRUSTEES' EXPENSES**

During the year ended 31 March 2018 Mr P Poulton was reimbursed £1,256 telephone charges incurred on behalf of the charity (2017 - £1,134).

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
Additions	380
<b>DEPRECIATION</b>	
Charge for year	57
<b>NET BOOK VALUE</b>	
At 31 March 2019	323
At 31 March 2018	-

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade creditors	600	600

Labrador Retriever Rescue Scotland SCIO

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

8. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	34,757	7,145	4,085	45,987
<b>Restricted funds</b>				
Restricted fund	-	4,085	(4,085)	-
<b>TOTAL FUNDS</b>	<u>34,757</u>	<u>11,230</u>	<u>-</u>	<u>45,987</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,292	(39,147)	7,145
<b>Restricted funds</b>			
Restricted fund	7,714	(3,629)	4,085
<b>TOTAL FUNDS</b>	<u>54,006</u>	<u>(42,776)</u>	<u>11,230</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	19,548	15,209	34,757
<b>TOTAL FUNDS</b>	<u>19,548</u>	<u>15,209</u>	<u>34,757</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,298	(49,089)	15,209
<b>TOTAL FUNDS</b>	<u>64,298</u>	<u>(49,089)</u>	<u>15,209</u>

**Labrador Retriever Rescue Scotland SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	19,548	22,354	4,085	45,987
<b>Restricted funds</b>				
Restricted fund	-	4,085	(4,085)	-
<b>TOTAL FUNDS</b>	<u>19,548</u>	<u>26,439</u>	<u>-</u>	<u>45,987</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,590	(88,236)	22,354
<b>Restricted funds</b>			
Restricted fund	7,714	(3,629)	4,085
<b>TOTAL FUNDS</b>	<u>118,304</u>	<u>(91,865)</u>	<u>26,439</u>

**Labrador Retriever Rescue Scotland SCIO****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	2019 £	2018 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	40,514	37,952
<b>Activities for generating funds</b>		
Fundraising events	12,351	25,294
<b>Investment income</b>		
Deposit account interest	19	16
<b>Other incoming resources</b>		
Other income	1,122	1,036
<b>Total incoming resources</b>	<u>54,006</u>	<u>64,298</u>
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Postage and stationery	816	812
<b>Fundraising trading: cost of goods sold and other costs</b>		
Goods for fundraising	389	1,558
Fundraising expenses	411	355
	<u>800</u>	<u>1,913</u>
<b>Charitable activities</b>		
Boarding & fostering costs	11,889	11,193
Vets fees & direct costs	17,804	21,403
Insurance	587	704
Telephone	1,708	1,565
Training costs - dogs	8,593	10,995
	<u>40,581</u>	<u>45,860</u>
<b>Governance costs</b>		
Independent Examiner's Fee	522	504
<b>Support costs</b>		
<b>Other</b>		
Plant and machinery	57	-
<b>Total resources expended</b>	<u>42,776</u>	<u>49,089</u>

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 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<u><u>11,230</u></u>	<u><u>15,209</u></u>

This page does not form part of the statutory financial statements