

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Labrador Retriever Rescue Scotland SCIO**

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

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for the Year Ended 31 March 2025**

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Labrador Retriever Rescue Scotland SCIO

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2025

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.
- To prevent rehoming by providing training/behavioural sessions.

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.

Significant Activities

General Comments

The number of dogs rehomed has dropped again this year though worryingly the number of requests has increased. The problem is that the majority of rehoming requests concern dogs with serious behavioural problems towards other dogs and humans. Unfortunately we cannot rehabilitate and rehome these dogs as we have to be mindful of costs for kennelling and behavioural therapy. Regrettably we cannot help them all. We continue to receive referrals from other Rescues who are in the same situation and cannot themselves help every dog.

A worrying fact is that many of the dogs we were asked to rehome had little or no training or socialisation. The public buy Labradors not realising they are a high energy dog who need not only exercise but mental stimulation. If not provided this can lead to behavioural issues through boredom.

The reasons for people giving up their dogs are various, for example, emigration, ill health of the owner, owner unable to afford vet bills or food in the present financial climate, terminal illness, victims of domestic abuse (owner and dog), death of owner or owner unable to cope with dog's behaviour through lack of training.

Sadly dogs are still a lucrative market. Unsurprisingly the Labradors being given up show yet again an increase in Fox Reds (a shade which comes under the yellow umbrella). The trend is not changing and unfortunately has been escalating for the last several years. So many of them are badly bred with no health testing done on the parents. Steadiness and ability are also not being taken into consideration. To the breed's detriment it is a money making venture for many people and Fox Reds are a fashion statement. Thankfully there are good breeders out there who are dedicated to producing healthy puppies with sound temperaments.

We are still inundated with applications to adopt. The calibre of many applications for adoption leave a lot to be desired in terms of people wanting to adopt a dog on the cheap. Many of these are people who do not want to pay £1200-£2000 for a puppy so think a rescue dog is a cheaper option. Clearly these are not suitable candidates to adopt from LRRSS. Thankfully there are many genuine potential adopters who apply.

In the financial year Veterinary costs have been significantly decreased. This was due to no dogs under the Charity's wing needing specialist treatment at Vet Hospitals. The cost of living, including veterinary costs, has risen and this affects Rescue too. We rely on donations and fundraising to meet our costs.

Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2025

The bulk of the expenditure was spent on the two dogs in long term kennelling. The costs being incurred through boarding, behavioural sessions and veterinary treatment. We committed to these two dogs some years ago and the Trustees agree that we continue to support them. Despite repeated attempts we have been unable to find homes for them. Our philosophy is never to put a dog to sleep unless ill health affects their quality of life. Both dogs are now seniors and suffer from arthritis which is being managed with pain relief. They have a good quality of life through behavioural management and excellent care from the boarding kennels. We will continue to look after and care for them as long as it takes.

Rehoming

We rehomed 17 dogs this financial year, two down on last year. The majority of these dogs were much loved and only a drastic change in circumstances caused their rehoming. One of these dogs went to a Search and Rescue team and became a qualified explosives search dog. One long term foster dog was adopted by the long term fosterer.

Long Term Fostering

During the reporting period the Charity supported 11 Labradors, two down on last year. These are dogs it would be nigh on impossible to rehome due mainly to long term health issues. We lost one long term foster dog in the reporting period due to old age and the other was adopted by the fosterer.

Boarding

During the financial year 2 dogs continue to be under long term boarding. These dogs have behavioural issues and have suffered trauma in the past. This is a long term financial commitment. We would have liked to have helped more dogs by boarding but because of our long term commitment to these dogs we are financially unable do so. We have to think ahead before committing to further boarding and kennel costs.

Rehoming Prevention

The Charity prevented 300 Labradors from being rehomed by providing direct advice and training support to owners. This figure is slightly down from last year's figure of 339. It is a positive that owners are coming to us for help thereby avoiding possible rehoming of their dog. In cases where behaviour was an issue and required a Behaviourist on the ground, the Charity continues to provide at their cost behavioural sessions with a qualified Behaviourist. The Trustees see this as every bit as important as rehoming and is a successful part of our work.

Veterinary Care

During the reporting period 12 dogs, 5 down from last year, were treated at various Vet Practices, many on several occasions. The principal patients were the dogs in long term foster care, the majority of which as previously reported have health issues. This reporting period no dogs under the charity's wing required specialist treatment. This significantly reduced veterinary costs compared to the previous year.

Behavioural

During the reporting period 6 dogs had behavioural sessions inclusive of the two dogs in boarding kennels. The two dogs in the kennels continue to receive behavioural sessions in the hope that one day they will be able to be rehomed. However, in the opinion of the trustees and the behaviourist this is currently thought unlikely. The other sessions were undertaken to prevent dogs being put up for adoption. Behavioural sessions continue to incur significant costs due mainly to the two dogs in long term boarding who continue to need weekly behavioural sessions as reported above.

Support & Communications

The Charity has a very successful website and Facebook page which raises awareness of the Charity. Over 83,000 are followers/ supporters of the rescue plus heavy traffic on the website.

Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2025

There continues to be a steady demand from Labrador owners throughout the UK and in some instances from overseas, asking for advice and support on issues such as training, identification of reputable professional breeders and advice on issues. We also support people who have sadly lost their Labradors as this can be for many people a traumatic experience.

We continue to educate the public and tomorrow's dog owners.

The Charity continues to successfully build and foster close working and support relationships with Veterinary Practices and Hospitals in the UK. (and Specialists in Germany, USA and Australia), Police, Prisons and a Search Dog Training organisation.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

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.

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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC042724

Principal address

Greenfields
Alterwall
Wick
Caithness
KW1 4UG

Trustees

Mrs C Poulton BEM
P Poulton
Mrs G G Britton
Mrs V M Wilkinson

Labrador Retriever Rescue Scotland SCIO

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Bankers

The Royal Bank of Scotland plc
Olrig Street
Thurso
Caithness
KW14 7BL

Approved by order of the board of trustees on *16 NOV 2025* 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 2025 set out on pages seven to thirteen.

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. 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.



Linda Cameron FCCA CTA CA
The Institute of Chartered Accountants of Scotland

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

Date: 19.11.25

Labrador Retriever Rescue Scotland SCIO

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	38,321	-	38,321	61,220
Other trading activities	3	8,603	-	8,603	10,175
Investment income	4	2,070	-	2,070	1,787
Other income		223	-	223	830
Total		49,217	-	49,217	74,012
EXPENDITURE ON					
Raising funds		2,960	-	2,960	3,272
Charitable activities					
Boarding, fostering, vets fees and other direct costs		41,615	-	41,615	51,487
Total		44,575	-	44,575	54,759
NET INCOME		4,642	-	4,642	19,253
RECONCILIATION OF FUNDS					
Total funds brought forward		139,987	-	139,987	120,734
TOTAL FUNDS CARRIED FORWARD		144,629	-	144,629	139,987

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorised for issue on 16 NOV 2025 and were signed on its behalf by:

C Poulton BEM - Trustee
Ed Poulton

	2025	2024	Notes	FIXED ASSETS	CURRENT ASSETS	CREDITORS	NET CURRENT ASSETS	TOTAL ASSETS LESS CURRENT	LIABILITIES	NET ASSETS	FUNDS	TOTAL FUNDS
Unrestricted	£	£	Unrestricted	£	£	£	£	£	£	£	£	£
Total	£	£	Restricted	£	£	£	£	£	£	£	£	£
2025	2024	Total	Notes	Tangible assets	Debtors	Cash at bank	8	145,107	145,107	140,189	140,443	144,507	NET CURRENT ASSETS
2024	2024	2024	9	Amounts falling due within one year	-	-	(600)	(600)	(600)	(600)	(600)	144,629	NET ASSETS
			10					144,629	144,629	139,987	139,987	144,629	FUNDS
								144,629	144,629	139,987	139,987	144,629
												139,987
													C Poulton BEM - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	27,388	41,835
Legacies and bequests	10,933	19,385
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	38,321	61,220
	<hr/>	<hr/>

Labrador Retriever Rescue Scotland SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	8,603	10,175
	=====	=====

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,070	1,787
	=====	=====

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,220	-	61,220
Other trading activities	10,175	-	10,175
Investment income	1,787	-	1,787
Other income	830	-	830
Total	74,012	-	74,012
EXPENDITURE ON			
Raising funds	3,272	-	3,272
Charitable activities			
Boarding, fostering, vets fees and other direct costs	51,487	-	51,487
Total	54,759	-	54,759
NET INCOME	19,253	-	19,253
RECONCILIATION OF FUNDS			
Total funds brought forward	120,734	-	120,734
TOTAL FUNDS CARRIED FORWARD	139,987	-	139,987
	=====	=====	=====

Labrador Retriever Rescue Scotland SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

		Plant and machinery £
COST		
At 1 April 2024 and 31 March 2025		380
DEPRECIATION		
At 1 April 2024		236
Charge for year		22
At 31 March 2025		258
NET BOOK VALUE		
At 31 March 2025		122
At 31 March 2024		144

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	254

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	600	600

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	139,987	4,642	144,629
TOTAL FUNDS	139,987	4,642	144,629

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,217	(44,575)	4,642
TOTAL FUNDS	49,217	(44,575)	4,642

Labrador Retriever Rescue Scotland SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	120,734	19,253	139,987
<hr/>			
TOTAL FUNDS	<u>120,734</u>	<u>19,253</u>	<u>139,987</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,012	(54,759)	19,253
<hr/>			
TOTAL FUNDS	<u>74,012</u>	<u>(54,759)</u>	<u>19,253</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	120,734	23,895	144,629
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TOTAL FUNDS	<u>120,734</u>	<u>23,895</u>	<u>144,629</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 £
Unrestricted funds			
General fund	123,229	(99,334)	23,895
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TOTAL FUNDS	<u>123,229</u>	<u>(99,334)</u>	<u>23,895</u>

Labrador Retriever Rescue Scotland SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Labrador Retriever Rescue Scotland SCIO

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,388	41,835
Legacies and bequests	10,933	19,385
	<hr/>	<hr/>
	38,321	61,220
Other trading activities		
Fundraising events	8,603	10,175
Investment income		
Deposit account interest	2,070	1,787
Other income		
Other income	223	830
	<hr/>	<hr/>
Total incoming resources	49,217	74,012
EXPENDITURE		
Raising donations and legacies		
Postage and stationery	568	477
Other trading activities		
Goods for fundraising	2,061	2,460
Fundraising expenses	331	335
	<hr/>	<hr/>
	2,392	2,795
Charitable activities		
Boarding & fostering costs	7,529	8,064
Vets fees & direct costs	13,205	23,664
Insurance	432	420
Telephone	324	345
Training costs - dogs	19,425	18,315
	<hr/>	<hr/>
	40,915	50,808
Support costs		
Other		
Plant and machinery	22	25
Governance costs		
Independent Examiner's Fee	678	654
Total resources expended	44,575	54,759
Net income	4,642	19,253
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This page does not form part of the statutory financial statements