

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2017
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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for the Year Ended 31 March 2017**

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Labrador Retriever Rescue Scotland SCIO

Report of the Trustees for the Year Ended 31 March 2017

The trustees present their report with the financial statements of the charity for the year ended 31 March 2017. 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
Mrs B Cattnach

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 2017**

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.

**Report of the Trustees
for the Year Ended 31 March 2017**

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. Indeed over the year there has been a visible increase in dogs with behavioural problems.

Rehoming

During the year the Charity rehomed 83 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. However, this happened only once during the reporting period due to the dog taking ill.

Further, during the year the Charity rehomed 12 dogs with 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 60 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

The Charity also purchased 2 dogs to prevent them falling into the wrong hands and both were successfully rehomed.

Long Term Fostering

During the reporting period the Charity supported 32 dogs in long term foster care. These are dogs that are difficult to rehome predominantly due to age and/or long term health problems. The Charity covers the cost of food and veterinary care for these dogs. Sadly during the year we lost 7 of these dogs.

Boarding

During the year 25 dogs were housed at Boarding Kennels, some short term some longer term. The main reasons for boarding dogs were behavioural issues, evictions or owner moving to property where dogs are not allowed.

Labrador Retriever Rescue Scotland SCIO

**Report of the Trustees
for the Year Ended 31 March 2017**

OBJECTIVES AND ACTIVITIES

Significant activities

Veterinary Care

During the reporting period 31 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

28 dogs had behavioural 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 80,000 and with heavy traffic on the web site.

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, 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.

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*24-7-17*..... 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 2017 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: 31.7.17

Labrador Retriever Rescue Scotland SCIO

**Statement of Financial Activities
for the Year Ended 31 March 2017**

	Notes	2017 Unrestricted fund £	2016 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	26,403	42,534
Activities for generating funds	3	13,297	11,006
Investment income	4	10	9
Other incoming resources		449	164
		<hr/>	<hr/>
Total incoming resources		40,159	53,713
 RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		848	541
Fundraising trading: cost of goods sold and other costs		2,479	2,670
Charitable activities			
Boarding & fostering		37,605	42,708
Governance costs		480	672
		<hr/>	<hr/>
Total resources expended		41,412	46,591
 NET INCOMING/(OUTGOING) RESOURCES			
		(1,253)	7,122
 RECONCILIATION OF FUNDS			
Total funds brought forward		20,801	13,679
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		19,548	20,801
		<hr/> <hr/>	<hr/> <hr/>

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 2017

	Notes	2017 Unrestricted fund £	2016 Total funds £
CURRENT ASSETS			
Stocks	6	-	453
Cash at bank and in hand		20,148	20,948
		<u>20,148</u>	<u>21,401</u>
CREDITORS			
Amounts falling due within one year	7	(600)	(600)
		<u>19,548</u>	<u>20,801</u>
NET CURRENT ASSETS			
		<u>19,548</u>	<u>20,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>19,548</u>	<u>20,801</u>
NET ASSETS			
		<u><u>19,548</u></u>	<u><u>20,801</u></u>
FUNDS			
Unrestricted funds	8	<u>19,548</u>	<u>20,801</u>
TOTAL FUNDS			
		<u><u>19,548</u></u>	<u><u>20,801</u></u>

The financial statements were approved by the Board of Trustees on 24.7.17 and were signed on its behalf by:

C. L. Poulton
Mrs C Poulton BEM-Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2017

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

	2017	2016
	£	£
Donations	<u>26,403</u>	<u>42,534</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2017	2016
	£	£
Fundraising events	<u>13,297</u>	<u>11,006</u>

4. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	<u>10</u>	<u>9</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

TRUSTEES' EXPENSES

During the year ended 31 March 2017 Mr P Poulton was reimbursed £1,134 telephone charges incurred on behalf of the charity (2016 - £974).

6. STOCKS

	2017	2016
	£	£
Stocks	-	453
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	600	600
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.4.16	Net movement in funds	At 31.3.17
	£	£	£
Unrestricted funds			
General fund	20,801	(1,253)	19,548
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>20,801</u>	<u>(1,253)</u>	<u>19,548</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,159	(41,412)	(1,253)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,159</u>	<u>(41,412)</u>	<u>(1,253)</u>

Labrador Retriever Rescue Scotland SCIO

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	2017 £	2016 £
INCOMING RESOURCES		
Voluntary income		
Donations	26,403	42,534
Activities for generating funds		
Fundraising events	13,297	11,006
Investment income		
Deposit account interest	10	9
Other incoming resources		
Other income	449	164
Total incoming resources	<u>40,159</u>	<u>53,713</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Postage and stationery	848	541
Fundraising trading: cost of goods sold and other costs		
Goods for fundraising	2,092	2,232
Fundraising expenses	387	438
	<u>2,479</u>	<u>2,670</u>
Charitable activities		
Boarding & fostering costs	14,104	13,316
Vets fees & direct costs	13,579	22,413
Insurance	437	533
Telephone	1,377	1,270
Travel expenses	70	131
Training costs - dogs	8,038	5,045
	<u>37,605</u>	<u>42,708</u>
Governance costs		
Independent Examiner's Fee	480	672
Total resources expended	<u>41,412</u>	<u>46,591</u>
Net (expenditure)/income	<u><u>(1,253)</u></u>	<u><u>7,122</u></u>

This page does not form part of the statutory financial statements