

Canine Concern Scotland Trust

Scotland · Charity number SC014924

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1988-04-27
Register	View on the OSCR register

Contact

Address Suite 1
Portland Business Centre
81-85 Portland Street
Edinburgh
EH6 4AH

Website www.therapet.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of animal welfare', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: 1. To provide an educational service to promote responsible dog ownership in Scotland. This includes visits to schools and other interested groups. We have an educational video which is available to all schools in Scotland. 2. 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. 3. Our Therapet Service under which volunteers and suitably assessed dogs visit a range of institutions to provide Pet Therapy to patients, residents, employees, and students. Institutions include NHS Hospitals, Care and Nursing Homes, Prisons and Secure Units, Airports, Fire Stations, Schools, commercial and industrial businesses. 4. Our much acclaimed 'Reading With Dogs' programme helps children in school who lack confidence in reading aloud.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: For educational and general welfare purposes.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£320,809	£225,689	-	5
2024-12-31	£220,608	£191,112	-	4
2023-12-31	£269,734	£187,194	-	4
2022-12-31	£196,475	£158,470	-	4
2021-12-31	£148,734	£136,674	-	4

Accounts

CANINE CONCERN SCOTLAND TRUST
Scottish Charity SC014924

REPORT AND ACCOUNTS

FOR

YEAR ENDED 31 DECEMBER 2025



CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

PATRONS, TRUSTEES, ADVISERS AND MANAGEMENT

Patrons:	Mr Ron Donachie Ms Hannah Miley MBE
Trustee of Canine Concern Scotland Trust	Canine Concern Scotland Trustee Limited
Directors of Canine Concern Scotland Trustee Limited (see page 5)	Mrs Diane Wood MBE 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 Mrs Nicola J Connor BA (Appointed 10/05/2025)
Chief Executive Officer	Ms Melanie Hughes BSc (Hons), PGCE
Secretary/Treasurer:	Mr Nicholas P Henley Price (Retired 31/12/2025) Mrs Nicola J Connor BA (Appointed 01/01/2026)
Principal Address:	81-85 Portland Street Edinburgh EH6 4AY Tel: 0131 553 0034 e-mail: info@canineconcernscotland.org.uk website: www.therapet.org.uk
Independent Examiner:	Mr William A S Gunn CA Gibson McKerrell Burrows Limited 28 Rutland Square Edinburgh EH1 2BD
Bankers:	Royal Bank of Scotland plc 24 Douglas Street, Milngavie G62 6PB
Solicitors:	Gillespie Macandrew LLP 5 Atholl Crescent Edinburgh EH2
Investment Managers:	M&G Securities Limited PO Box 9038 Chelmsford CM99 2XF

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924

REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustee is pleased to present the report for the year ended 31 December 2025.

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

2025 was another successful year for our Therapet® Visiting Service. Our membership peaked at 1076 people, with 1056 Therapet dogs and 5 Therapet cats. We had 199 new members join us with 241 new Therapets registered. This is slightly lower than 2024 where we had 209 members with 255 Therapets, however, the attrition rate was more from dog ill health or death rather than members not returning, and our membership rose by around 50 people over 2024. Several of our volunteer coordinators 'retired' from their Area Representative roles this year and we have seen replacements in Moray, Orkney, and Perth & Kinross.

Demand for our visits has remained high with us continuing to provide free visits to over 600 care homes or nursing environments, most of the colleges and universities, over 100 schools, and many other environments. Although hard to attribute an exact number, we interact with and support around 20,000 people across Scotland annually. We continue to support other Third Sector organisations and individuals requiring support and have made some new connections this year that should develop into further visiting opportunities into 2026. Following on from discussions with the Crown Office and Procurator Fiscal Service in 2024, we ran some of our 'PAWS Against Stress'® sessions for their teams and subsequently piloted providing support to children who are working with social services. This is an area we continue to develop into 2026.

The Scottish Fire & Rescue Service, Police Scotland, the Scottish Ambulance Service, the NHS and the Scottish Prison Service, amongst other organisations, continued to benefit from our visits.

Events across the country that we attended included our annual visits to 'A Dog's Day Out' (Borders), Moy Show (Highland), 'P in the Park' (Midlothian), Scottish Kennel Club Championship Show (Edinburgh), and we again had volunteers sharing information on our work with children at The Kennel Club's 'Bark and Read' stand at Crufts. We continued to support a number of third sector organisations and provide talks about the benefit of our visits to various community groups.

The Disclosure (Scotland) Act 2020 brought in significant changes in the processing of the Protection of Vulnerable Groups Scheme Memberships from April 2025. This meant significant changing of PCG certificates for many of our volunteers who visit regulated environments such as further education colleges where students aged 16-17 years are now classed as 'children'. Although not a cost to the charity, this did require significant administration time.

We purchased a new marquee to support our work in the Aberdeenshire region, replaced our three office computers and two laptops to allow them to run the latest Microsoft Operating System, replaced our main printer/copier and purchased items for the office to allow our staff to work more comfortably.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

EDUCATION

Demand for visits to schools remained high throughout the year with waiting lists in several regions. 94 Therapets progressed to start working with children, which is an increase of 20 on 2024. The total number of dogs approved for working with children was around 380, which is again a rise on 2024. School visits have been either Reading with Dogs or support for additional learning needs and nurture groups and there are continues to be an interest in our 'Children and Dogs' educational programme. Some visits are a blend of all of this. We reviewed our policies for working with children this year, with an in-depth consideration of the best ways to set both Therapet and volunteer up for success when visiting school environments for the first time. This resulted in a change to our requirements for minimum visiting experience prior to working with children under the age of 16 years and stricter oversight of the type of visits provided by volunteers new to schools, with stricter risk assessments in areas where children with complex needs are present. Library visits were also popular during school holiday periods around the country.

As ever, the work that our volunteers and their wonderful Therapets undertake is instrumental to thousands of people across Scotland feeling happier in times of need. We thank them wholeheartedly for their commitment and dedication to their visits.

PATRONS

The Trustee Directors would like to thank Mr Ron Donachie and Ms Hannah Miley MBE for their role as patrons this year. They attended our annual award lunch in October, and both gave very heartfelt speeches about their relationships with their own family pets and how that led ultimately to their involvement with us.

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 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

The Trust's special awards were presented at a Luncheon, held at the Keavil House Hotel, Crossford, Dunfermline on the 25th October 2025.

The Spencer Award for Therapet of the Year was made to Bonnie, a Malshi, owned by Dougie McConnell of East Kilbride.

The Dr Morris Andrew & Daniel the Spaniel Memorial Quaich for the Therapet Organiser of the Year was presented to Mrs Allison Aspinall of Edinburgh for her role as Area Representative.

The Iain Whyte Memorial Award was presented to The University of Edinburgh in recognition of their long relationship and support since our 'PAWS Against Stress'® events began. It was accepted by Gail Reid, Assistant Director of the Student Counselling Service.

The Therapet Tess Leung Memorial Award for Volunteer of the Year was presented to Mrs Jacqueline Low of

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924 REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

Fordoun, Laurencekirk, for supporting her Area Representative, assessing prospective Therapets, undertaking talks and visiting with her own dog.

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. Although we have some members who have been with us for over 20 years, we did not have anyone in 2025 who had been actively contributing for 20 years and thus eligible for this award.

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 2025 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 £95,121 (2024: net income - £29,496). When unrealised gains on investments are taken into account the net income for the year was £128,041 (2024 net income: £32,470). At the end of the year net assets amounted to £443,653 (2024: £315,612).

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 £47,618(2024: £43,098) to the Trust during the year.
- (b) Membership and Therapet Registration Fees** – The fees received during the year were memberships of £8,986 (2024: £8,786) and Therapet fees of £1,170 (2024: £1,200).
- (c) Legacies** – An additional distribution of £116 (2024: £30,483) was received during the year from the estate of Miss K E H Brownlie. A final distribution, of an amount still to be determined, is expected in due course.
- (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 £2,097 (2024: £2,390).
- (e) Grants** - The Trust received grants totalling £238,300 (2024: £114,340) from 59(2024:66) Charities and Foundations. The Trustee wishes to record sincere thanks to all the Charities and Foundations that have given the Trust financial support.

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. Subsequent additional amounts of £15,000, £25,000 and £50,000 have been invested in Charifund in October 2016, November 2023 and April 2024 respectively.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

The published performance of the M&G Charifund for the period 1 January 2024 to 31st December 2024 was:

	M&G Charifund		FTSE All Share	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Total return in period	24.59%	9.02%	24.02%	9.47%
Income yield at 31 December	5.47%	6.11%	3.16%	3.59%

The dividend income received during the year was £12,912 (2024 - £11,159) (Investment income per the Accounts includes bank interest of £1,314 (2024 - £1,836).

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 at least 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 £222,891 at 31 December 2025, which could be realised for cash in an emergency, and is budgeting for a deficit of £57,673 in the year to 31 December 2026.

As at 31 December 2025, total reserves amounted to £443,653 which is 161% of budgeted expenditure for the year to 31 December 2026. Bank and cash balances on that date amounted to £217,540 which is 79% of budgeted expenditure for 2026.

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

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

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

Mrs N J Connor was appointed a director on 10th May 2025

ADVISERS

During the year, there were no changes in Advisers

REFERENCE AND ADMINISTRATION INFORMATION

Details of the Trustee Directors, Officers and Advisers are provided on page 1. 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, Ms C Dryburgh and Ms C Jones

Mr N P Henley Price, who has served as Secretary and Treasurer in an honorary capacity since the establishment of the Trust in 1988, retired on 31st December 2025. The Directors wish to express their thanks to Mr Henley Price for his significant service to the Trust.

Trustee Director Mrs N J Connor was appointed Secretary on an honorary basis and Treasurer as an employee of the Trust with effect from 1 January 2026.

In October 2025, we were awarded a grant from The Pets Foundation which allowed us to employ an 'Operations Manager' on a two-year contract to support the increasing demands of the Area Representatives and reduce some of the organisational workload of the CEO. Interviews took place in December 2025 and Miss K Scott commenced employment in January 2026.

THERAPET HEALTH PROTOCOL

This outlines the minimum health expectations for a Therapet and was revised in 2024 with consideration of imported dogs.

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. 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.

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

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 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 2025. 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 21 March 2026

Signed  Trustee Director

CANINE CONCERN SCOTLAND TRUST Scottish Charity No SC014924
REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 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 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.

Signed:-

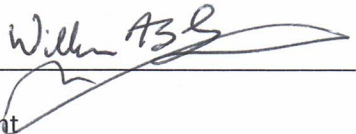
William A S Gunn

Chartered Accountant

Gibson McKerrell Burrows Limited

28 Rutland Square

Edinburgh EH1 2BD


27 March 2026

CANINE CONCERN SCOTLAND TRUST
YEAR ENDED 31 DECEMBER 2025
STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and Legacies	8	50,768	0	50,768	77,125	0	77,125
Charitable Activities	9	14,067	0	14,067	12,095	0	12,095
Grants receivable	10	78,300	160,000	238,300	99,990	14,350	114,340
Other Trading Activities	11	4,167	0	4,167	4,053	0	4,053
Investment income		13,507	0	13,507	12,995	0	12,995
Total Income		160,810	160,000	320,809	206,258	14,350	220,608
Expenditure on:							
Raising Funds	12	22,362	0	22,362	21,305	0	21,305
Charitable Activities	13	179,073	24,254	203,327	155,213	14,594	169,807
Total Expenditure		201,435	24,254	225,689	176,518	14,594	191,112
Net Income/(Expenditure) before gains and losses on Investment		(40,625)	135,746	95,121	29,740	(244)	29,496
Net gains/(losses) on investments		32,920	0	32,920	2,974	0	2,974
Net income/(expenditure)		(7,705)	135,746	128,041	32,714	(244)	32,470
Net movement in fund above		(7,705)	135,746	128,041	32,714	(244)	32,470
Total fund brought forward		314,273	1,339	315,612	281,559	1,583	283,142
Total fund carried forward		306,568	137,085	443,653	314,273	1,339	315,612

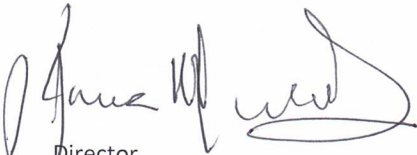
Support costs have not been separately identified as the Trustee Directors consider all the activities of the Trust are inter-related and apply to charitable activities generally.

CANINE CONCERN SCOTLAND TRUST
YEAR ENDED 31 DECEMBER 2025
BALANCE SHEET

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Note				
Fixed Assets					
Tangible Fixed Assets	4	2,448	4,695	7,143	3,969
Investments	5	222,891	0	222,891	189,971
Total Fixed Assets		225,339	4,695	230,034	193,940
Current Assets					
Debtors	6	3,741	0	3,741	4,482
Bank and Cash		85,150	132,390	217,540	122,138
Total Current Assets		88,891	132,390	221,281	126,620
Current Liabilities					
<i>Falling due within one year</i>					
Creditors	7	7,662	0	7,662	4,948
Net Current Assets		81,229	132,390	213,619	121,672
Net Assets		306,568	137,085	443,653	315,612
The Funds of the Charity:					
Unrestricted Income Fund		306,568	0	306,568	314,273
Restricted Income Fund		0	137,085	137,085	1,339
Total Fund		306,568	137,085	443,653	315,612

Approved by the Trustee on 21 March 2026 and signed on its behalf by:


Director


Director

1 GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated, The address of the principal office is 81-85 Portland Street, Edinburgh, EH6 4AY.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 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), (Charities SORP (FRS 102), the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

3 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

Going Concern

The Trustee considers that there are no material uncertainties about the Trust's ability to continue as a going concern

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustee to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events and are believed to be reasonable under the circumstances.

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.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated depreciation and subsequent accumulated impairment losses.

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.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

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. Expenditure which meets these criteria is charged to the fund. To

Further details of each fund are disclosed in note 17.

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 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.

4 TANGIBLE FIXED ASSETS

	2025	2024
Cost	£	£
At 1 January	17,744	17,004
Disposals	(1,650)	(1,298)
Additions	4,971	2,038
At 31 December	21,065	17,744
Depreciation		
At 1 January	13,775	14,008
	(1,394)	(1,298)
Charge for year	1,541	1,065
At 31 December	13,922	13,775
Net Book Value		
At 31 December	7,143	3,969

5 INVESTMENTS

	2025	2024
	£	£
At 1 January	189,971	136,997
Additions	0	50,000
Disposals at market value	0	0
Unrealised Gain/(Loss)	32,920	2,974
At 31 December	222,891	189,971

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

	2025 £	2024 £
6 DEBTORS		
Prepayments and other debtors	2,193	3,827
Gift Aid Tax Claim	1,548	655
	<u>3,741</u>	<u>4,482</u>

7 CREDITORS		
Accruals	<u>7,662</u>	<u>4,948</u>

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
8 INCOME FROM DONATIONS & LEGACIES						
Gift Aid Tax	3,034	0	3,034	3,545	0	3,545
Legacies	116	0	116	30,483	0	30,483
Donations	47,618	0	47,618	43,098	0	43,098
	<u>50,768</u>	<u>0</u>	<u>50,768</u>	<u>77,125</u>	<u>0</u>	<u>77,125</u>

9 INCOME FROM CHARITABLE ACTIVITIES						
Memberships	8,986	0	8,986	8,786	0	8,786
Promotional goods	3,911	0	3,911	2,109	0	2,109
Therapet registrations	1,170	0	1,170	1,200	0	1,200
	<u>14,067</u>	<u>0</u>	<u>14,067</u>	<u>12,095</u>	<u>0</u>	<u>12,095</u>

10 INCOME FROM GRANTS						
Charities & Foundations	78,300	160,000	238,300	99,990	14,350	114,340
Government	0	0	0	0	0	0
	<u>78,300</u>	<u>0</u>	<u>238,300</u>	<u>99,990</u>	<u>14,350</u>	<u>114,340</u>

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
11 INCOME FROM OTHER TRADING ACTIVITIES						
Sponsored and Other Events	2,097	0	2,097	2,390	0	2,390
Misc Income	0	0	0	5	0	5
Meetings	2,070	0	2,070	1,658	0	1,658
	<u>4,167</u>	<u>0</u>	<u>4,167</u>	<u>4,053</u>	<u>0</u>	<u>4,053</u>

12 EXPENDITURE ON RAISING FUNDS						
Fund raising activities	22,362	0	22,362	21,305	0	21,305
	<u>22,362</u>	<u>0</u>	<u>22,362</u>	<u>21,305</u>	<u>0</u>	<u>21,305</u>

	2025	2025	2025	2024	2024	2024
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
13 EXPENDITURE ON CHARITABLE ACTIVITIES						
Area Rep Expenses	3,407	0	3,407	1,969	0	1,969
Purchase of Promotional Goods	9,750	0	9,750	2,519	0	2,519
Therapet Scheme	20,823	0	20,823	10,007	0	10,007
Travel	2,971	0	2,971	3,719	0	3,719
Advertising	1,352	352	1,704	5,163	2,400	7,563
Office Rent & Rates	6,000	0	6,000	5,500	0	5,500
Salaries, NIC, Pensions	115,073	21,194	136,267	106,267	11,950	118,217
Payroll Fees	840	0	840	450	0	450
Postages	5,050	0	5,050	3,495	0	3,495
Printing, Stationery	901	1,209	2,110	4,024	0	4,024
Computer Costs	2,211	540	2,751	2,414	0	2,414
Insurance	3,675	0	3,675	3,424	0	3,424
Depreciation	582	959	1,541	821	244	1,065
Fees & Grants refunded	1,000	0	1,000	51	0	51
Independent Examiner's Fees	1,568	0	1,568	1,600	0	1,600
New Website	0	0	0	0	0	0
Meeting Costs	2,704	0	2,704	2,376	0	2,376
Repairs & Renewals	30	0	30	353	0	353
Bank Charges	148	0	148	133	0	133
Data Protection Fee	47	0	47	35	0	35
Trade Mark Fees	0	0	0	340	0	340
Loss on sale of fixed assets	256	0	256	0	0	0
Sundries	685	0	685	553	0	553
	179,073	24,254	203,327	155,213	14,594	169,807

14 STAFF COSTS

	2025	2025	2025	2024	2024	2024
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Salaries	123,436	0	123,436	93,770	11,950	105,720
Employers National Insurance	3,612	0	3,612	4,568	0	4,568
Pension Payments	9,219	0	9,219	7,929	0	7,929
	136,267	0	136,267	106,267	11,950	118,217

The number of staff members during the year on the basis of head count was 5 (2024 - 4).

15 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 £1,396 (2024: £1,463) 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 £1,140 (2024: £630) was donated to the Trust by the Directors.

16 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 provided his considerable services on a voluntary basis.

17 ANALYSIS OF CHARITABLE FUNDS

	At 01.01.25 £	Income £	Expenditure £	Investment Gains/(Losses) £	Transfer £	At 31.12.25 £
Restricted Funds						
Educational Film	71					71
Trust for various projects		10,000	(2,816)			7,184
Marquee	1,268		(244)			1,024
Staffing		138,550	(9,744)			128,806
Grants with area restrictions		11,450	(11,450)			
	1,339	160,000	(24,254)			137,085
Unrestricted Funds	314,273	160,810	(201,435)	32,920		306,568
Total funds	315,612	320,810	(225,689)	32,920		443,653

	At 01.01.24 £	Income £	Expenditure £	Investment Gains/(Losses) £	Transfer £	At 31.12.24 £
Restricted Funds						
Educational Film	71					71
Marquee	1,512		(244)			1,268
Advertising		2,400	(2,400)			
Grants with area restrictions		11,950	(11,950)			
	1,583	14,350	(14,594)			1,339
Unrestricted Funds	281,559	206,258	(176,518)	2,974		314,273
Total funds	283,142	220,608	(191,112)	2,974		315,612

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

Restricted Funds:

Staffing:

Grant received to fund staffing

Trust for various projects:

Grant received from a trust to fund both capital and revenue expenditure

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.

Advertising Fund:

Grant received to assist advertising with banners etc.

16 Analysis of Net Assets Among Funds

	2025	2025	2025
	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	2,448	4,695	7,143
Investments	222,891		222,891
Current Assets	88,891	132,390	221,281
Current Liabilities	(7,662)		(7,662)
Net Assets at 31 Dec 2025	306,568	137,085	443,653

	2024	2024	2024
	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	3,077	892	3,969
Investments	189,971		189,971
Current Assets	126,173	447	126,620
Current Liabilities	(4,948)		(4,948)
Net Assets at 31 Dec 2024	314,273	1,339	315,612