

# Orkney Drugs Dog

Scotland · Charity number SC047543

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-06-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	3 Repeater Road Kirkwall Orkney KW15 1ZP
Website	<a href="http://www.orkneydrugsdog.co.uk">www.orkneydrugsdog.co.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the saving of lives'

**What the charity does:** To contribute to the reduction of the supply of controlled substances coming into Orkney through the detection deterrent work as provided by a dog handler and trained drug detection dogs.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 22/03/2017 new constitution received with new purposes 1 The organisation?s purposes are:  
1.1 To contribute to the reduction of the supply of controlled substances coming in to Orkney by the provision of a trained drugs dog or dogs. Helping to prevent access to harmful substances for the health benefit of the people of Orkney and neighbouring local authority areas. 1.2 To work in partnership to increase public knowledge and to educate the community as to the extent of drug misuse, its damaging effects on individuals, families and society in general 1.3 To promote the efficiency of the police within the community at large by helping to reduce the supply of drugs coming into Orkney and also contribute to a safer community for Orkney and neighbouring local authorities?

## Geography

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- **Main operating location:** Orkney Islands
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£95,260	£39,856	-	1
2024-03-31	£40,929	£38,312	-	1
2023-03-31	£57,008	£50,554	-	1
2022-03-31	£76,916	£40,966	-	2
2021-03-31	£39,112	£32,841	-	1

**Orkney Drugs Dog**

Scotland - Charity number SC047543

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2025**  
**for**  
**Orkney Drugs Dog SCIO**

**Orkney Drugs Dog SCIO**

**Contents of the Financial Statements**  
**for the year ended 31 March 2025**

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## **Orkney Drugs Dog 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable purposes**

To contribute to the reduction of the supply of controlled substances coming in to Orkney through the detection deterrent work as provided by a dog handler and trained drug detection dogs. Helping to prevent access to harmful substances for the health benefit of the people of Orkney and the neighbouring local authority areas. To work in partnership with other agencies to increase public knowledge and to educate the community as to the extent of drug misuse, its damaging effects on individuals, families, society in general and the economy.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements**

To ensure Orkney Drugs Dog continues to meet the aims and objective of the Charity, its education programme has been developed throughout the year to provide improvement to the service of the public. Partnership working with OADP and the KGS has allowed for the provision of tailored input which addresses the needs of our young people in the community. 23 educational visits were undertaken throughout the year with 832 attendees in total. The main aim continues to be teaching the dangers of illicit substances, providing information on harm reduction and signposting to agencies that can offer support to those affected by substance use.

Detection and deterrent work were also ongoing with regular visits to the Royal Mail and Freight depots as well as points of entry including the airport and ferry ports. During the period 1 April 2024 to 31 March 2025, illicit substances with an estimated value of between approximately £21,800 for bulk, and £47,800 for highest street value were seized.

## Orkney Drugs Dog SCIO

### Report of the Trustees for the year ended 31 March 2025

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising Activities**

Fundraising activities continued throughout the year, with a week in the Blue Door in October (£1,956.59), the KGS Craft Fair in November (£475.10) and the KGS Events Showcase in February organised by board member, [REDACTED] (£1,010.44). Just prior to the year end, a fund raiser for the purchase of another fully trained drug detection dog was started and by 31 March had raised £485.90 through Just Giving.

Attendances at various events enables Orkney Drugs Dog to raise awareness of the work of the charity and in particular to spread the message about the dangers of illicit substances, where to go for help in relation to substance user issues, and how to relay information on the illicit use of substances via Crimestoppers and Police Scotland.

The Charity continues to receive funding through the extended commissioned services contract with Orkney Drug and Alcohol Partnership, which has been most welcome as this funding covers a significant proportion of the annual running costs of the Charity.

The Charity also receives donations from local organisations as well as local businesses who provide both financial and in-kind support. A very generous donation was received from a private benefactor during the year which added considerably to funds. This will help finance future capital purchases.

We are grateful to Repsol Sinopec for a donation of £1,000, Friends of Stoneworks Orkney for a donation of £1,000, and to numerous individuals and community groups for their financial support.

We are also grateful to the following for their ongoing in-kind support:

Flett & Carmichael Veterinary Services for ongoing vet care of Zoe and Keegan

Highland Industrial Supplies for sourcing and providing dog food

Scottish Fire & Rescue Service for provision of office accommodation and use of facilities

Marwick Kennels and Cattery for continuing to provide complimentary kennelling during periods of annual leave

Northlink Ferries for continued provision of travel for the dog handler and dogs

[REDACTED], Foubister & Bain, for financial assistance and annual accounts preparation.

The level of local support is very much appreciated, particularly in the current financial climate as costs increase and fundraising becomes more challenging.

A special thanks also goes to Shetland Dogs Against Drugs with whom strong links have now been forged. They have provided invaluable advice and support regarding best practice, policies and with additional training.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves will be used in future years to continue funding the services of a drugs dog and handler for Orkney. The funds held currently stand at £177,295, of which £14,056 are Restricted, with a further £25,944 deemed as restricted by the Charity to cover any funding shortfall, £24,948 Unrestricted and £84,000 Designated for projects.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

##### **Charity constitution**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) and was formed on 29 June 2017.

##### **Recruitment and appointment of trustees**

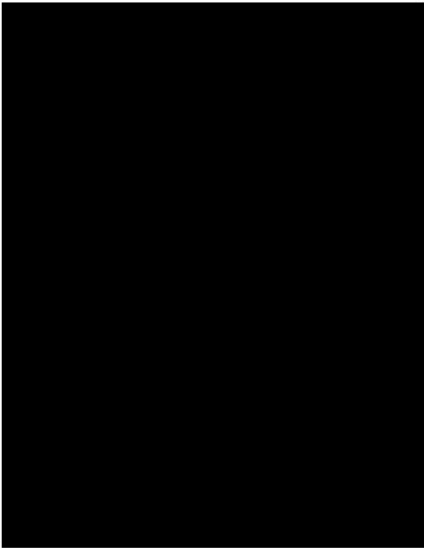
The charity's trustees are appointed or reappointed at the Annual General Meeting for a period of two years. The original subscribers to the Constitution are deemed to be the original trustees.

Orkney Drugs Dog SCIO

Report of the Trustees  
for the year ended 31 March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC047543

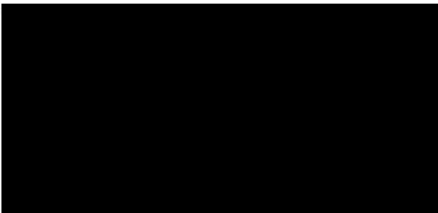


**Independent Examiner**



Foubister & Bain  
4 Broad Street  
Kirkwall  
Orkney  
KW15 1NX

Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of**  
**Orkney Drugs Dog SCIO**

I report on the accounts for the year ended 31 March 2025 set out on pages five to eleven.

**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.

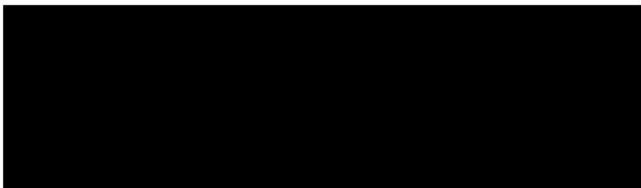
**Independent examiner's statement**

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.



Foubister & Bain  
4 Broad Street  
Kirkwall  
Orkney  
KW15 1NX

29 October 2025

**Orkney Drugs Dog SCIO**

**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		53,414	485	53,899	3,833
<b>Charitable activities</b>					
Drug Reduction Project		-	34,970	34,970	34,970
Other trading activities	2	3,442	1,249	4,691	2,126
Other income		1,700	-	1,700	-
<b>Total</b>		<u>58,556</u>	<u>36,704</u>	<u>95,260</u>	<u>40,929</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	1,453	-	1,453	1,668
<b>Charitable activities</b>					
Drug Reduction Project		(56)	38,459	38,403	36,644
<b>Total</b>		<u>1,397</u>	<u>38,459</u>	<u>39,856</u>	<u>38,312</u>
<b>NET INCOME/(EXPENDITURE)</b>		57,159	(1,755)	55,404	2,617
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		106,080	15,811	121,891	119,274
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>163,239</u>	<u>14,056</u>	<u>177,295</u>	<u>121,891</u>

The notes form part of these financial statements

**Orkney Drugs Dog SCIO**

**Balance Sheet**  
**31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	28,346	-	28,346	-
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		134,893	14,056	148,949	121,891
<b>NET CURRENT ASSETS</b>		<u>134,893</u>	<u>14,056</u>	<u>148,949</u>	<u>121,891</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>163,239</u>	<u>14,056</u>	<u>177,295</u>	<u>121,891</u>
<b>NET ASSETS</b>		<u>163,239</u>	<u>14,056</u>	<u>177,295</u>	<u>121,891</u>
<b>FUNDS</b>	8				
Unrestricted funds				163,239	106,080
Restricted funds				14,056	15,811
<b>TOTAL FUNDS</b>				<u>177,295</u>	<u>121,891</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2025 and were signed on its behalf by:



**Orkney Drugs Dog SCIO**

**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.

**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. OTHER TRADING ACTIVITIES**

	<b>2025</b>	2024
	<b>£</b>	£
Fundraising events	<b><u>4,691</u></b>	<u>2,126</u>

**Orkney Drugs Dog SCIO**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2025**

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>2025</b>	2024
	<b>£</b>	£
Fund raising costs	<b>20</b>	275
Support costs	<b>30</b>	1,393
	<u><b>50</b></u>	<u>1,668</u>

**4. 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.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2025</b>	2024
Operational	<u><b>1</b></u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,833	-	3,833
<b>Charitable activities</b>			
Drug Reduction Project	-	34,970	34,970
Other trading activities	2,126	-	2,126
<b>Total</b>	<u>5,959</u>	<u>34,970</u>	<u>40,929</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,668	-	1,668
<b>Charitable activities</b>			
Drug Reduction Project	-	36,644	36,644
<b>Total</b>	<u>1,668</u>	<u>36,644</u>	<u>38,312</u>
<b>NET INCOME/(EXPENDITURE)</b>	4,291	(1,674)	2,617
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	101,789	17,485	119,274

**Orkney Drugs Dog SCIO**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2025**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
		—	—	—
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>106,080</u>	<u>15,811</u>	<u>121,891</u>

<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>			
				Motor vehicles £
	<b>COST</b>			
	Additions			<u>28,346</u>
	<b>NET BOOK VALUE</b>			
	At 31 March 2025			<u>28,346</u>
	At 31 March 2024			—

<b>8.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement in funds £	At 31.3.25 £
	<b>Unrestricted funds</b>	At 1.4.24 £		
	General fund	<u>106,080</u>	<u>57,159</u>	<u>163,239</u>
	<b>Restricted funds</b>			
	Orkney Alcohol & Drugs Partnership	<u>15,811</u>	<u>(1,755)</u>	<u>14,056</u>
	<b>TOTAL FUNDS</b>	<u>121,891</u>	<u>55,404</u>	<u>177,295</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	<u>58,556</u>	<u>(1,397)</u>	<u>57,159</u>
	<b>Restricted funds</b>			
	Orkney Alcohol & Drugs Partnership	<u>36,704</u>	<u>(38,459)</u>	<u>(1,755)</u>
	<b>TOTAL FUNDS</b>	<u>95,260</u>	<u>(39,856)</u>	<u>55,404</u>

**Orkney Drugs Dog SCIO**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	101,789	4,291	106,080
<b>Restricted funds</b>			
Orkney Alcohol & Drugs Partnership	17,485	(1,674)	15,811
<b>TOTAL FUNDS</b>	<u>119,274</u>	<u>2,617</u>	<u>121,891</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	5,959	(1,668)	4,291
<b>Restricted funds</b>			
Orkney Alcohol & Drugs Partnership	34,970	(36,644)	(1,674)
<b>TOTAL FUNDS</b>	<u>40,929</u>	<u>(38,312)</u>	<u>2,617</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 £
<b>Unrestricted funds</b>			
General fund	101,789	61,450	163,239
<b>Restricted funds</b>			
Orkney Alcohol & Drugs Partnership	17,485	(3,429)	14,056
<b>TOTAL FUNDS</b>	<u>119,274</u>	<u>58,021</u>	<u>177,295</u>

**Orkney Drugs Dog SCIO**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

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	64,515	(3,065)	61,450
<b>Restricted funds</b>			
Orkney Alcohol & Drugs Partnership	71,674	(75,103)	(3,429)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>136,189</b>	<b>(78,168)</b>	<b>58,021</b>
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**9. RELATED PARTY DISCLOSURES**

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

**Orkney Drugs Dog SCIO**

**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	53,899	3,833
<b>Other trading activities</b>		
Fundraising events	4,691	2,126
<b>Charitable activities</b>		
Grants	34,970	34,970
<b>Other income</b>		
Gain on sale of tangible fixed assets	1,700	-
<b>Total incoming resources</b>	<b>95,260</b>	<b>40,929</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising costs	20	275
<b>Charitable activities</b>		
Handler Costs	31,905	30,929
Travelling	1,704	1,327
Motor expenses	4,794	4,388
	<b>38,403</b>	<b>36,644</b>
<b>Support costs</b>		
<b>Management</b>		
Insurance	613	566
Telephone	117	108
IT costs, posts & stationery	673	689
Advertising & promotion	30	30
	<b>1,433</b>	<b>1,393</b>
Total resources expended	<b>39,856</b>	<b>38,312</b>
<b>Net income</b>	<b>55,404</b>	<b>2,617</b>