

APPENDIX 3

Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Charity name

Beloved Rabbits

SC049128

Period start date

01

Day

Month

December

Year

2021

to

30

Day

Month

November

Year

2022

1-5

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:

• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

• to prepare accounts which accord with the accounting records and comply with Regulation 9 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:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date:

16<sup>th</sup> June 2024

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

# Beloved Rabbits

## Trustees' Annual Report

### December 2021 to November 2022



## Charity contact information

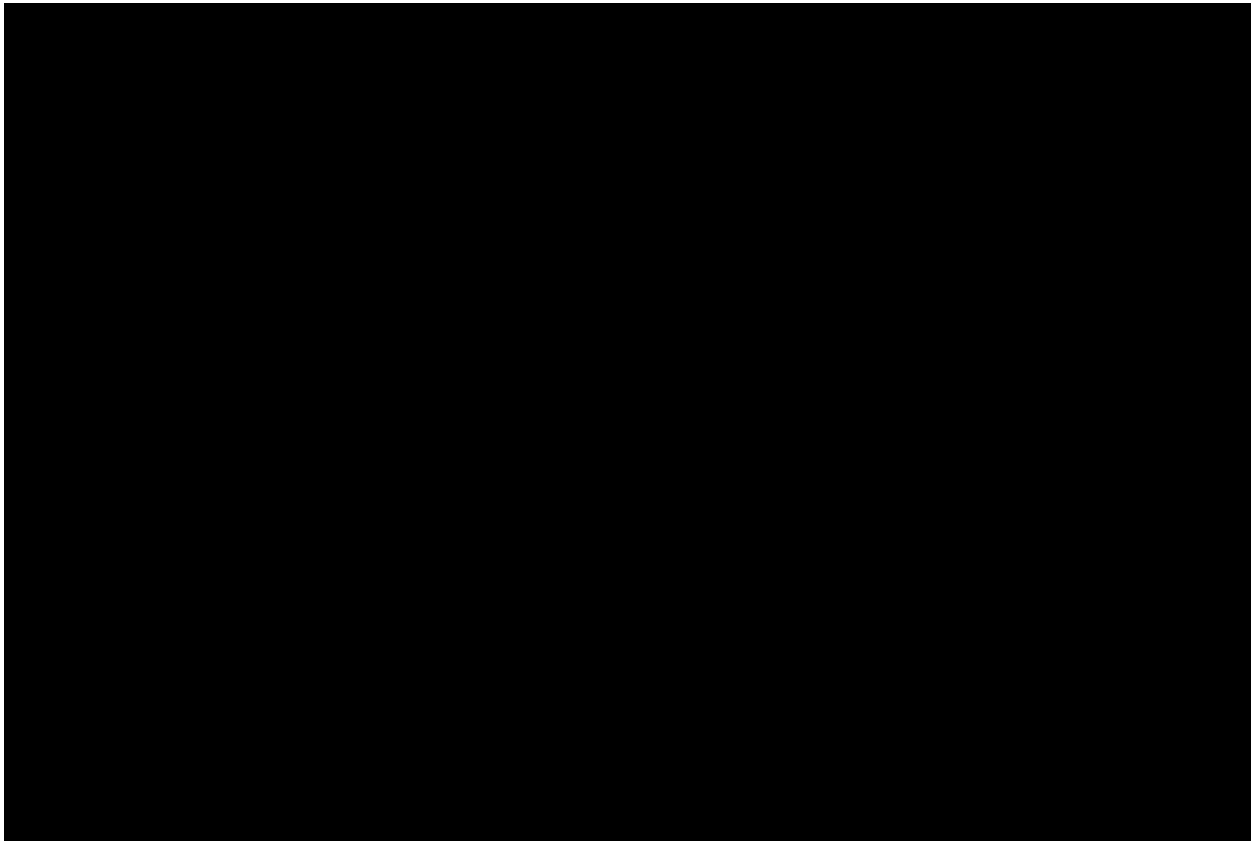
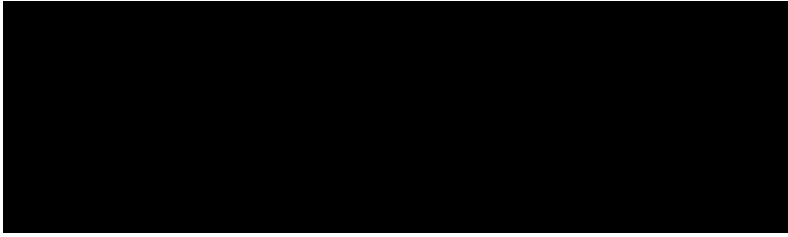


Beloved Rabbits  
Scottish Charity Number: SC049128  
The Bunny Bothy  
46 Eastside, Kirkintilloch  
Glasgow, G66 1QH

0141 280 3272  
info@belovedrabbits.org  
<https://belovedrabbits.org>

## Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year



## Objectives and activities

Beloved Rabbits is a Scottish Charitable Incorporated Organisation established in March 2019.

This charity has been established to replace the unincorporated organisation Fairly Beloved Rabbit Care – SC042706, which dissolved during the reported financial year.

This report, therefore, encompasses all activities for **both** charities over the governed period of the report.

The organisation's purposes are:

1. To advance the welfare of rabbits by:
  - providing emergency and temporary accommodation for domestic rabbits in need, where the care need is established either through owner neglect, change in circumstances, owner election to surrender to our care or stray and abandoned domestic rabbits.; or
  - ensuring adequate husbandry for all animals within the care of the organisation; or
  - ensuring sufficient medical care, including access to adequate veterinary services
  - assisting existing owners with identifying new permanent homes for their pets as a result of changes in circumstances; or
  - providing rabbit introduction and bonding services to assist owner with the safe introduction of rabbits within new co-habiting pairs or small groups; or
  - providing rabbit fostering on behalf of other agencies and organisations; and
  - finding suitable new permanent owners for rabbits within our care.
2. To advance the education of rabbit welfare through raising awareness of abandoned rabbits and providing rabbit care advice to potential and existing owners and encouraging responsible rabbit ownership.

## Structure, governance and management

### Type of governing document

The organisation is now a Scottish Charitable Incorporated Organisation (SCIO), achieving approval from OSCR in March 2019.

A copy of the charity's constitution is available upon request.

The structure of the organisation consists of: -

1. the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;
2. the BOARD - who hold regular meetings, and generally control the organisation's activities; for example, the board is responsible for monitoring and controlling the organisation's financial position.

The board members are referred to in this constitution as CHARITY TRUSTEES.

### Trustee recruitment and appointment

Our board was formed of founding member trustees, each of whom played an active role in the former organisation, Fairly Beloved Rabbit Care.

All volunteers were advised of the plans for forming Beloved Rabbits from the former Fairly Beloved Rabbit Care and were allowed to apply for roles as members or trustees if they felt inclined to.

Full details of our ongoing recruitment process for members (management committee members), and board of trustees is detailed within the charity constitution and is available upon request.

## Achievements and performance

### Rabbit Arrivals

The charity continued to suffer significantly following the impact of socio-economic circumstances caused by the global Covid-19 pandemic, further compounded by the resulting cost-of-living crisis.

During the year, we received requests from 531 owners seeking help to rehome 931 rabbits. That's an increase of nearly **12%** in requests and an increase of **25%** in the number of affected rabbits in the same period the previous year.

As is always the case, we cannot address the full needs of the demand, with the ability to rescue rabbits limited by the availability of our foster carers. We experienced a considerable drop in the number of rabbits rescued within the period, with only **218** rabbits entering the rescue's care. That is drop of **29%** on the previous year.

### Rabbit Adoptions

We are very proud of the standards we uphold for our foster and adoptive homes. We follow a strict home assessment process to ensure the suitability of new homes for rabbit welfare needs and standards approved by the latest research.

Despite the challenges of reduced adoption demand during the cost-of-living crisis, we could continue adopting rabbits throughout the year.

This year, we processed 194 rabbit adoptions, a drop of **12%** from 2021.

Noticeably, regarding managing our turnarounds and successful cases, our adoption figure this year was much closer to the number of entries: 194 out to adoption for the 218 entrants in the same period, a gap of only 24. The gap has been much more noticeable in previous years, with the adoption rate trailing behind our intake rate by 41 in 2021.

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*The average time rabbits spent in our rescue in 2022 was 60 days, meaning we successfully prepared the rabbits and found them a new home within less than two months on average.*

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## Supporting Young Volunteers

Beloved Rabbits engage several young volunteers aged 12 to 18 as they gain much-needed animal welfare experience to support their future aspirations in careers in animal welfare and veterinary industries.

We have maintained our Care Team shifts throughout the year, albeit with various gaps in schedules due to individuals needing to self-isolate in line with Coronavirus restrictions.

We now maintain a team of 24 young volunteers as part of our weekly rota providing support in The Hoppy Hub with rabbit care provision and supporting our Bonding Bootcamp services, supervised by 12 adult volunteers.

## Grant Applications

We have benefitted from some additional grant funding during the 2022 period.

Beloved Rabbits took part in a local fundraising grant competition within Newsquest Media's Evening Times campaign. As runners-up in the competition we were awarded an unrestricted grant of £1,376.

Arnold Clark also awarded us an unrestricted grant of £1,000.

The R S Macdonald Trust accepted our grant request for additional equipment funding, which enabled us to expand the charity's rescue support centre, introducing two additional rescue environments and enhancing our Bonding Bootcamp facilities. The project was achieved with an underspend and £1,055 of this restricted fund remains available. We are engaging with The R S Macdonald Trust to seek approval to divert this fund on to a similar project in the future.



## Financial review

### Financial Governance

As reported in our 2021 report, an administrative gap within the charity continues to hamper our financial reporting.

Unfortunately, this, combined with an increased need for our Trustees and management team to dedicate any available time to operational priorities, meant that financial administration and reporting were allowed to fall by the wayside. This resulted in significant delays in submitting our annual report.

The 2021 report was delayed into July 2023, 11 months later than required.

To ensure the charity addresses its obligations in this area, a full review of all transactions and reporting for 2022 was deemed appropriate, which has resulted in a similar delay to the 2022 report.

The internal review, however, has allowed the Trustees to determine that our financial governance is accurate. All financial activity is meaningfully recorded within our systems, and there are no concerns about gaps in the recording of income or expenditures.

Therefore, the gap is simply due to reconciliation, administrative reporting, and securing timely turnaround from volunteers to prepare and approve the accounts for submission.

Our investment in integrated software in 2023 had not yet allowed the benefit to be noticeable for the 2022 period of this report. Still, we are confident that we are now in a better position to maintain more regular financial reporting so that a full review of 2021 and 2022 has been completed.

We have now recruited a new volunteer member of our Management Team to take responsibility for quarterly financial reporting, which will allow the Board to be comfortable that our financial record keeping is in order. We also seek to fund external financial services to improve our reconciliation, examination, and annual reporting requirements.

## Statement of the charity's policy on reserves

Reserves are not expected to be significant and are carried forward to the following year for general fund use.

However, with the support of charity membership, the board is developing a new fundraising strategy that will seek to secure a more robust financial standing for the charity to support future expansion plans. This strategy has been delayed due to the impact of the Covid-19 pandemic.

## Details of any deficit

Accounts are managed so that deficits are minimised. This may result in trustee expenses being carried forward to the subsequent financial year before being paid when funds are available and as agreeable by the trustees.

## Donated facilities and services

Several technical support services, including website development, hosting and some software services are donated via DWB Consultancy Ltd, a Ltd company of the charity's trustee [REDACTED].

## Financial Accounts Summary

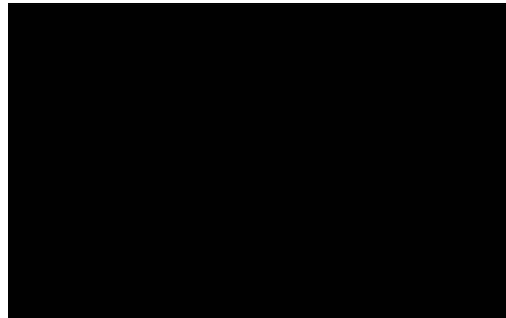
Income	£	£
Commercial Sales Income		
Sales – Products	9,884.00	
Sales – Commissions	609.81	10,493.81
Donations Income		
General Donations	12,459.05	
Adoption Services	12,246.00	
Bonding Services	5,285.54	
Rescue Services	1,271.00	
Online Fundraising Merchants	27,816.48	59,078.07
Fundraising		
Partnerships & Corporate Fundraising	6,431.60	
Grants & Legacy	6,875.66	13,307.26
Other Income	172.00	172.00
		<hr/>
TOTAL INCOME		83,051.14

<b>Expenses</b>	<b>£</b>	<b>£</b>
Commercial Sales Expenses		
Sales – Products	4,390.19	4,390.19
Charity Activities		
General Activities	280.00	
Activities Administration	2,149.33	
Waste Management	1,654.53	
Equipment	8,223.33	
Food & Bedding	2,266.60	
ICT, Software & Consumables	1,928.00	
Marketing & Promotions	496.18	
Microchipping	838.80	
Travel & Fuel Allowance	291.74	
Vet Fees	24,144.88	
Vet Prescriptions, Vaccinations & Medication	112.57	42,385.96
Fundraising Expenses		
General Fundraising	644.80	644.80
Administration Expenses		
Rent & Rates	11,647.96	
Utilities – Gas and Electricity	1,139.80	
Insurance	3,249.35	
Motoring Expenses	285.23	
Bank Charges and Interest	29.56	
Payment Merchant Fees	2,692.66	
Postage & Shipping	156.79	
Governance Costs – Preparation of Accounts	1,684.53	20,885.88
<b>TOTAL EXPENSES</b>		<b>68,306.83</b>
<b>SURPLUS (DEFICIT)</b>		<b>14,744.31</b>

## Declaration

Signed on behalf of the charity trustees:

Print name



Designation

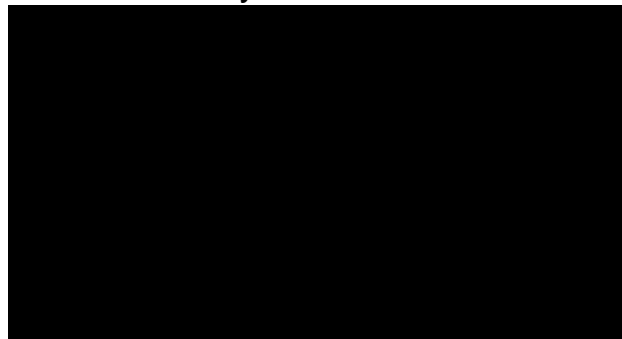
DIRECTOR / CHARITY TRUSTEE

Date

17 June 2024

Signed on behalf of the charity trustees:

Print name



Designation

CHARITY TRUSTEE

Date

17 June 2024

## Beloved Rabbits

SC049128



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	December	2021		30	November
			2022			

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	59,078				59,078	40,546
Legacies	-				-	-
Grants	2,376	4,500			6,876	1,125
Receipts from fundraising activities	6,432				6,432	9,553
Gross trading receipts	10,494				10,494	10,781
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	172				172	-
					-	
<b>A1 Sub total</b>	<b>78,551</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>83,051</b>	<b>62,005</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>78,551</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>83,051</b>	<b>62,005</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	645				645	214
Gross trading payments	4,390				4,390	5,239
Investment management costs	-				-	-
Payments relating directly to charitable activities	58,142	3,445			61,587	66,611
Grants and donations	-				-	
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts	1,685				1,685	415
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>64,862</b>	<b>3,445</b>	<b>-</b>	<b>-</b>	<b>68,307</b>	<b>72,480</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>64,862</b>	<b>3,445</b>	<b>-</b>	<b>-</b>	<b>68,307</b>	<b>72,480</b>
<b>Net receipts / (payments)</b>	<b>13,689</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>14,744</b>	<b>(10,475)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>13,689</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>14,744</b>	<b>(10,475)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,425				12,425	22,900
	Surplus / (deficit) shown on receipts and payments account	13,689	1,055			14,744	(10,475)
						-	
						-	
	Cash and bank balances at end of year	26,114	1,055	-	-	27,169	
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

			12/06/2024
			12/06/2024

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)


**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
--	----------

Authority under which paid

£

**C3b Trustee remuneration - details**


**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
---	----------

Number of trustees

£

**C4b Trustee expenses - details**


**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**




## Beloved Rabbits

SC049128

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Donations	12,459				12,459	12,038
Adoption Services	12,246				12,246	16,419
Bonding Services	5,286				5,286	2,410
Rescue Services	1,271				1,271	565
Online Fundraising Merchants	27,816				27,816	9,114
<b>Total</b>	<b>59,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,078</b>	<b>40,546</b>

- - - - -

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Newsquest	1,376		1,376	
Arnold Clark	1,000		1,000	
The R S Macdonald Trust		4,500	4,500	
Other Grants			-	1,125
<b>Total</b>	<b>2,376</b>	<b>4,500</b>	<b>6,876</b>	<b>1,125</b>

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## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Service refund from AIO Services	150				150	
Levima Ltd	22				22	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172</b>	<b>-</b>

- - - - -

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Activities	280				280	
Waste Management	1,655				1,655	
Equipment	4,778	3,445			8,223	
Food & Bedding	2,267				2,267	
ICT, Software & Consumables	1,928				1,928	
Marketing & Promotions	496				496	
Microchipping	839				839	
Travel & Fuel Allowance	292				292	
Vet Fees	24,145				24,145	
Vet Prescriptions, Vaccination & Medications	113				113	
General Administration	2,149				2,149	
Rent & Rates	11,648				11,648	
Utilities - Gas & Electricity	1,140				1,140	
Insurance	3,249				3,249	
Motoring Expenses	285				285	
Bank Charges & Interest	30				30	
Payment Merchant Fees	2,693				2,693	
Postage & Shipping	157				157	
<b>Total</b>	<b>58,142</b>	<b>3,445</b>	<b>-</b>	<b>-</b>	<b>61,587</b>	<b>-</b>

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## Beloved Rabbits

SC049128

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Hoppy Hub Equipment Refresh	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations	-				-	
Legacies	-				-	
Grants	4,500				4,500	
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
Income from investments other than land and buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	
<b>Sub total</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	3,445				3,445	
Grants and donations	-				-	
Governance costs:	-				-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
	-				-	
<b>Sub total</b>	<b>3,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,445</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,445</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,055</b>	<b>-</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,055</b>	<b>-</b>

## Nature and purpose of funds

Dedicated funding via grant from R S Macdonald Trust to purchase equipment for the redevelopment of the charity's rescue support centre, The Hoppy Hub.