

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30th April 2022
for
Canine Rescue Scotland

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for the Year Ended 30th April 2022

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Canine Rescue Scotland

Report of the Trustees
for the Year Ended 30th April 2022

The trustees present their report with the financial statements of the charity for the year ended 30th April 2022. 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

The advancement of animal welfare, as set out in section 7 (2) of the 2005 Act. More specifically are intended to encompass the following objectives as set out within the organisations governing document: 1. The prevention of cruelty to animals and the advancement of animal welfare, 2. To encourage and foster kindness towards animals and 3. To advance education in relation to the responsibility of ownership of animals and their welfare.

FINANCIAL REVIEW

Reserves policy

As a result of the surplus of £2,689 during the period, the trust held unrestricted reserves of £2,689.

The trustees consider that the unrestricted funds of £2,689 to be sufficient to continue to fulfil the charitable objectives for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

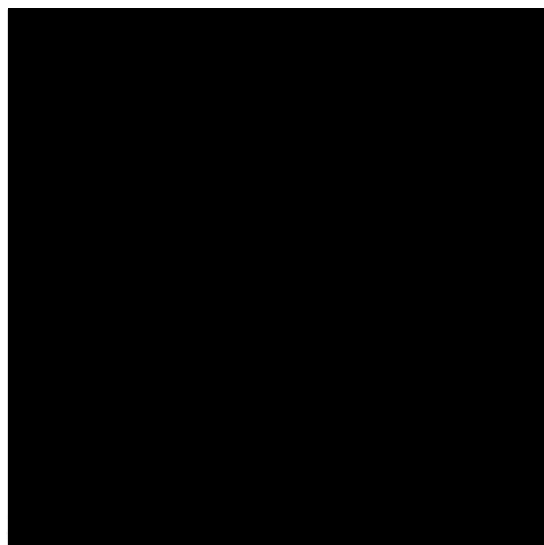
Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051052



Approved by order of the board of trustees on 24 January 2023 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Canine Rescue Scotland

I report on the accounts for the year ended 30th April 2022 set out on pages three to nine.

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.

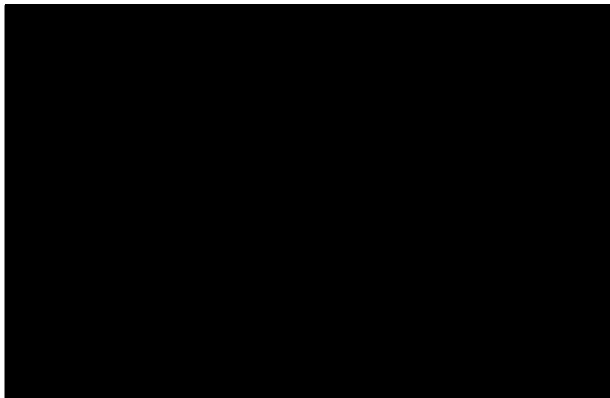
Basis of the independent examiner's report

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 Regulationshave 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.



24 January 2023

Canine Rescue Scotland

Statement of Financial Activities
for the Year Ended 30th April 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		4,775	4,000	8,775
Other trading activities	2	<u>4,615</u>	<u>-</u>	<u>4,615</u>
Total		9,390	4,000	13,390
EXPENDITURE ON				
Charitable activities		6,701	-	6,701
Charitable		<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME		2,689	4,000	6,689
RECONCILIATION OF FUNDS				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		<u>2,689</u>	<u>4,000</u>	<u>6,689</u>

Canine Rescue Scotland

Balance Sheet
30th April 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
CURRENT ASSETS				
Cash at bank and in hand		<u>2,689</u>	<u>4,000</u>	<u>6,689</u>
NET ASSETS		<u>2,689</u>	<u>4,000</u>	<u>6,689</u>
FUNDS				
Unrestricted funds	4			2,689
Restricted funds				<u>4,000</u>
TOTAL FUNDS				<u>6,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2023 and were signed on its behalf by:

 - Trustee

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.

This is the first year that the company has presented its financial statements in accordance with the provisions of Section 1A "Small Entities" of FRS 102 issued by the Financial Reporting Council. The last financial statements under previous UK GAAP were for the period ended 31 March 2016 and the date of transition to FRS 102 was therefore 8 February 2016.

No changes were required to the financial statements for the year ended 31 March 2016 previously reported under UK GAAP.

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.

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

Charitable activities

2022
£
4,615

Notes to the Financial Statements - continued
for the Year Ended 30th April 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2022

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2022.

4. MOVEMENT IN FUNDS

	At 10.06.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	-	2,689	2,689
Restricted funds			
The Weir Charitable Trust	-	4,000	4,000
TOTAL FUNDS	<u>-</u>	<u>6,689</u>	<u>6,689</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,390	(6,701)	2,689
Restricted funds			
The Weir Charitable Trust	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL FUNDS	<u>13,390</u>	<u>(6,701)</u>	<u>6,689</u>
	<u>13,390</u>	<u>(6,701)</u>	<u>6,689</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2022.

6. RESTRICTED FUNDS

The Weir Charitable Trust, purpose of trust is restricted to animal behavioural support.

Canine Rescue Scotland

Detailed Statement of Financial Activities
for the Year Ended 30th April 2022

	2022
	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations and legacies	
Charitable activities	8,615
	<u>4,775</u>
	13,390
EXPENDITURE	
Charitable activities	
Advertising and promotion	
Insurance	859
Kennel fees	95
Office and sundry expenses	2,758
Travel and accommodation	733
Raising funds	113
Veterinary fees	188
	<u>1,955</u>
	6,701
	<u>6,701</u>
Total resources expended	
Net income	<u>6,689</u>