



Receipts and Payments Accounts

Pawpalz Peer Support Service SCIO (Pawpalz)

SC051061

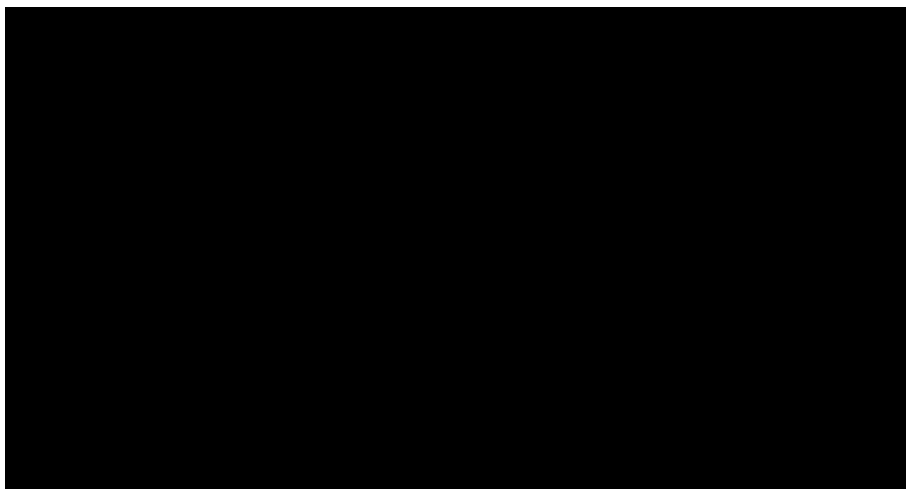
1 February 2023 to 31 January 2024

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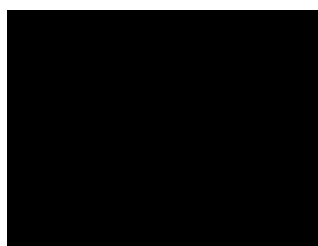
1. Reference and Administrative Information

Charity Name: Pawpalz Peer Support
Service SCIO
Charity Registration Number: SC051061



Principal Office Bearers

Chair
Secretary to the Board
Treasurer
Safeguarding



Bankers

Bank of Scotland
The Square
Ellon

2. Trustees Annual Report

2.1 Structure, Governance and Management

Pawpalz is managed and controlled in accordance with its [Constitution](#). Trustees are recruited and appointed as required under the provisions of the Constitution.

2.2 Objectives

Pawpalz was created in 2019 by [REDACTED] after realising the power of mental health peer and animal support while on a walk with the dogs. Through group walks with dogs combined with supportive chats relating to issues of mental wellbeing the charity aims to use the power of peer support and the positive impact of animal buddies to create community support networks, help people to improve their mental wellbeing, increase physical wellbeing and raise mental health awareness.

Currently the charity offers a men's group and a women's group in the Ellon area who each meet for dog walks twice a week. This has been very successful, and the aim is now to take this model to other areas of Aberdeenshire with the help of this funding.

2.3 Achievements and Performance

Within Pawpalz there are a number of category definitions which are not interchangeable. These are:-

- Trustee-a reserved designation under OSCR. We currently have 3 Trustees.;
- Board Member-a reserved designation under Pawpalz constitution. In our case all 3 Trustees are Board Members;
- Volunteers (capital V) are a reserved designation under PVG. We currently have 4;
- Employees are those who have a formal Pawpalz Contract of Employment governed by prevailing legislation and for whom Pawpalz has various legal liabilities. Currently Pawpalz does not have any Employees;
- Members-people who have formally enrolled with Pawpalz and recorded on the Membership Register as active members. Membership continued to grow during the

year:-

Total Active Registered Members 1 February 2023	34
Became Inactive during the reporting year	0

New Active Members during the reporting year	1
Total Active Registered Members 31 January 2024	35

- At the end of the reporting year we had a combined total (Pawpalz and PawPupz) of 43 members.

Pawpalz held its second major public fundraising event, a Dog Show held in Ellon Castle Gardens which attracted a significant attendance from stallholders, canine charity groups and the general public. This event will be an annual event in future years as it raises awareness of mental health and the role of canines in helping sufferers.

2.4 Financial Review

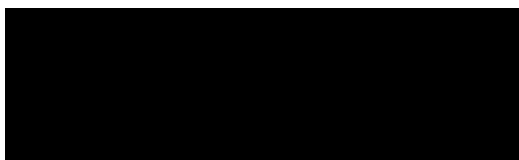
Pawpalz has been the beneficiary of Donations (£6,260) which has been sufficient meet the ongoing costs leaving a balance available of £8,861 unrestricted funds which are sufficient to meet the requirements for 2024.

Approved by the Trustees 2 April 2024 and signed on their behalf,



, Chair of Pawpalz Board

2 April 2024



, Pawpalz Treasurer

2 April 2024

3. Independent Examiners Report

I report on the accounts of the charity for the year ended 31 January 2024.

Respective responsibilities of trustees and examiner

- The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
- The charity 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) © of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is 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 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 [other than disclosed below*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. 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.

Name:

Signature:

Address:



Date: 9 June 2024

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

4. Statement of Balances

Statement of Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
		Cash and bank balances at 31 January 2023	10,222		0	10,222	10,222
TOTAL BROUGHT FORWARD AT 1 FEBRUARY 2023			10,222	0	0	10,222	10,222

Excess of Receipts over Payments for 2023			(1,361)		0	(1,361)	0
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Validation Check

TRUE

TOTAL FUNDS CARRIED FORWARD TO 2024-2025			8,861	0	0	8,861	10,222
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Validation Check

TRUE

Investments at Market Value	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
					0	0	0

TOTAL ASSETS BEFORE LIABILITIES			8,861	0	0	8,861	0
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Liabilities	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
			0	0	0	0	0
			0	0	0	0	0
TOTAL LIABILITIES			0	0	0	0	0

TOTAL ASSETS AFTER LIABILITIES			8,861	0	0	8,861	10,222
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Bank and Deposit Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
General Account			8,861	0	0	8,861	10,222

Statement of Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
TOTAL BANK AND DEPOSIT BALANCES			8,861	0	0	8,861	10,222

Validation Check

TRUE

The accounts were approved by Pawpalz Board on 2 April 2024.

[REDACTED]

[REDACTED], Chair of Pawpalz Board

2 April 2024

[REDACTED]

[REDACTED], Pawpalz Treasurer

2 April 2024

5. Receipts and Payments

Receipts and Payments Analysis			UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
Receipts	Notes						
		Activities for Generating Funds	42	0	0	42	387
		Donations	6,260	0	0	6,260	4,543
		<i>SUB TOTAL</i>	6,302	0	0	6,302	4,930
		Grants	0	0	0	0	6,682
		Sale of Merchandise	394	0	0	394	
		<i>SUB TOTAL</i>	394	0	0	394	6,682
TOTAL RECEIPTS			6,696	0	0	6,696	11,612
CofS Validation Check						TRUE	
Payments	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
		Costs of generating funds	(2,330)	0	0	(2,330)	(475)
		Charitable activities	(5,677)	0	0	(5,677)	(2,380)
		Governance costs	(50)	0	0	(50)	
		Training	0	0	0	0	(48)
		Purchase of Assets	0	0	0	0	(1,562)
TOTAL PAYMENTS			(8,057)	0	0	(8,057)	(4,465)
Validation Check			TRUE				

INCOME/ EXPENDITURE SURPLUS/ (SHORTFALL)	Notes		(1,361)	0	0	(1,361)	7,147
Validation Check			TRUE				

6. Bank and Deposit Balances

Bank and Deposit Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
General Account			8,861	0	0	8,861	10,222
TOTAL BANK AND DEPOSIT BALANCES			8,861	0	0	8,861	10,222

Validation Check

TRUE

6. Notes To Accounts

Note 1-Trustee Remuneration and Related Party Transactions

One Trustee received £766 in respect of authorised travel expenses.

Note 2-Movement in Funds

Movement In Funds	Notes	Jan-21	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 JANUARY 2024
General Account		10,222	6,696	(8,057)		8,861
TOTAL FUNDS		10,222	6,696	(8,057)	0	8,861

The General Fund is used for the day to day running (income and expenditure) of Pawpalz.

Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
Donations		6,260	0	0	6,260	4,543
		0	0	0	0	
TOTAL DONATIONS		6,260	0	0	6,260	4,543

Validation Check

TRUE

Note 4-Charitable Activities Expenditure

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
Computer Support		(59)	0	0	(59)	(104)
Expenditure to Generate Funds		(80)	0	0	(80)	(475)
Insurance		(337)	0	0	(337)	(346)
Merchandise Purchase		(2,250)	0	0	(2,250)	
MHA Training Costs		0	0	0	0	(48)
Miscellaneous Expenditure		(20)	0	0	(20)	
Pawpalz Logo development		(246)	0	0	(246)	(583)
Preparation of Accounts		(50)	0	0	(50)	
Purchase of Assets		0	0	0	0	(1,562)
Telephone and Internet Services		(839)	0	0	(839)	(9)
Training		(165)	0	0	(165)	
Travel expenses		(2,290)	0	0	(2,290)	(1,337)
Venue Hire and Catering		(246)	0	0	(246)	
Walk Leader equipment		(1,476)	0	0	(1,476)	
TOTAL EXPENDITURE		(8,057)	0	0	(8,057)	(4,464)

Governance Costs Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 JANUARY 2024	TOTAL 31 JANUARY 2023
Accountancy Fees		0	0	0	0	0
Audit or Independent Exam		0	0	0	0	0
Legal Costs (Governance)		0	0	0	0	0
Preparation of Accounts		(50)	0	0	(50)	0
						0
TOTAL GOVERNANCE COSTS		(50)	0	0	(50)	0

Appendix 1-IE Checklist

Checklist for Examination of R & PAccounts

RECEIPTS & PAYMENTS

Pawpalz Peer Support Service SCIO (Pawpalz)

SC051061

Is the total income less than £250,000?

If 'No' then Receipts and Payments cannot be prepared

Trustees' Report

	Yes	No
Is the total income less than £250,000?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If 'No' then Receipts and Payments cannot be prepared		
<u>Trustees' Report</u>		
	Ye	No
	s	
1. Registered name of the Charity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Scottish charity number (<u>SC051061</u>) (also to be shown on front cover of accounts) - <u>not the tax reference</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Contact address of the Charity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Particulars of the constitution or governing document of the Charity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. A description of how charity trustees are recruited and appointed	<input checked="" type="checkbox"/>	<input type="checkbox"/>

- | | | | |
|------------|--|--|---|
| 7. | The purposes of the charity | <div style="border: 1px solid black; padding: 2px 10px;">X</div> | <div style="border: 1px solid black; width: 40px; height: 20px;"></div> |
| 8. | The organisational structure of the Charity | <div style="border: 1px solid black; padding: 2px 10px;">X</div> | <div style="border: 1px solid black; width: 40px; height: 20px;"></div> |
| 9. | A summary of the main activities of the Charity and achievements in the period | <div style="border: 1px solid black; padding: 2px 10px;">X</div> | <div style="border: 1px solid black; width: 40px; height: 20px;"></div> |
| 10. | A description of: | | |
| | - the level of reserves held | <div style="border: 1px solid black; padding: 2px 10px;">X</div> | <div style="border: 1px solid black; width: 40px; height: 20px;"></div> |
| | - why they are held | <div style="border: 1px solid black; padding: 2px 10px;">X</div> | <div style="border: 1px solid black; width: 40px; height: 20px;"></div> |
| 11. | Signed and dated by a trustee on behalf of all the trustees | <div style="border: 1px solid black; padding: 2px 10px;">X</div> | <div style="border: 1px solid black; width: 40px; height: 20px;"></div> |

Receipts and Payments Account

Receipts

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Grants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Proceeds from sale of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Proceeds from sale of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Split of receipts between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payments

1. Payments for fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Payments relating directly to charitable activities, detailing material items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants and donations relating directly to charitable activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Governance costs relating to:			
- Independent examination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- | | | | |
|--|--|--------------------------|--------------------------|
| - Legal costs associated with constitutional matters or legal advice | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Split of payments between different categories of funds | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Comparative figures for previous year | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Statement of Balances

- | | Yes | No | N/A |
|---|--|--------------------------|--|
| 1. Cash and bank balances at end of period | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Reconciliation with balances at beginning of period | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Summary of investments at market valuation | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="checked" type="checkbox"/> |
| 4. Summary of other significant assets at valuation (if available) or cost
(NB must be at valuation where valuation is less than cost) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="checked" type="checkbox"/> |
| 5. Total estimate of significant liabilities at period end | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="checked" type="checkbox"/> |
| 6. Signed and dated by a trustee on behalf of all the trustees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Notes to the Accounts

- | | | |
|--|--|--------------------------|
| 1. Nature and purpose of the different funds held by the Charity,
including any restrictions on their use | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 2. Amount of remuneration paid to a trustee or person connected | | |

to

a charity trustee or a statement that no such remuneration was paid

X	
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3. Total amount of expenses, if any, paid to charity trustees and the number. Or a statement that no such expenses were paid.

X	
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4. Any further information required to reasonably assist the reader

--	--

to

understand the statement of accounts

X	
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Independent Examiner's Report

1. Independent Examiner's Report should not be dated before the date

the Trustees approved the Accounts

X	
---	--

2. Full name and address of Independent Examiner should be given

X	
---	--

3. Independent Examiner's Report should be signed by an

individual and not

by a firm of Accountants

X	
---	--

Also confirm that the following figures agree with each other:

Ye	No
s	

1. Excess of Receipts and Payments per the Receipts and Payments Account. £1,361

AND

Excess of Receipts and Payments per the Statement of Balances. £1,361

X	
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2. Total Bank and Deposit Balances per the Statement of Balances. £8,861

AND

Total Funds per the Movements in Funds Note. £8,861

☒☐

3. Total Receipts per the Receipts and Payments Account. £6,696

AND

Total Receipts per the Movements in Funds Note. £6,696

☒☐

4. Total Payments per the Receipts and Payments Account. £8,057

AND

Total Payments per the Movements in Funds Note. £8,057

☒☐

5. Total Donations per the Receipt and Payment Account. £6,260

AND

Total Donations per the Analysis of Donations Note. £6,260

☒☐

[REDACTED]

[REDACTED]

[REDACTED]

Date: 9th June 2024