

Canine and Able SCIO

Trustees' Annual Report and Accounts

for the period 21 May 2025 to 31 December 2025

The trustees are pleased to present their first report and accounts.

Reference and administrative information

Registered charity number: SC054252

Principal address: Foggie Nook, Grange Crossroads, Keith, Moray AB25 6LQ

CANINE AND ABLE SCIO

The following individuals were trustees from inception of the organisation to the date of

SCOTTISH CHARITY NUMBER SC054252

approval of this report:

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

for the period 21 May 2025 (date of charitable registration) to 31 December 2025

Charlotte Lewtas

Clare Aldrich

Hugh Brown

Jackie Harris

Fiona Gerhard

No other person has served as a trustee.

Structure, governance and management

Canine and Able is a Scottish Charitable Incorporated Organisation. The organisation was

formed in January 2025 and obtained charitable registration in May 2025.

The trustees are responsible for all governance and management duties. The governing

document is based on a model provided by The Scottish Council for Voluntary Organisations.

The trustees may appoint additional trustees, subject to a maximum number of eight. Trustees

are chosen for their experience, interest in, and active support for the charity's aims and

activities.

Objectives

Canine and Able aims to improve the mental wellbeing of the elderly, people with an illness

or disability, young people struggling with education, or those dealing with stress in the

workplace by providing Therapy Dog sessions within the community of North East

Scotland. We also aim to raise public awareness of the benefits and laws surrounding

Assistance Dogs and specialise in helping owners and their Trained-Assistance Dogs pass a

recognised certification for Public Access & Travel.

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Reference and administrative information

Registered charity number: SC054252

Principal address: Foggie Neuk, Grange Crossroads, Keith, Moray AB55 6LQ

The following individuals were trustees from inception of the organisation to the date of approval of this report:

Charlotte Lewtas Chair

Claire Aldritt Secretary

Hugh Brown Treasurer

Jackie Harris

Fiona Gerhard

No other person has served as a trustee.

Structure, governance and management

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The trustees are responsible for all governance and management duties. The governing document is based on a model provided by The Scottish Council for Voluntary Organisations. The trustees may appoint additional trustees, subject to a maximum number of eight. Trustees are chosen for their experience, interest in, and active support for the charity's aims and activities.

Objectives

Canine and Able aims to improve the mental wellbeing of the elderly, people with an illness or disability, young people struggling with education, or those dealing with stress in the workplace by providing Therapy Dog sessions within the community of North East Scotland. We also aim to raise public awareness of the benefits and laws surrounding Assistance Dogs and specialise in helping owners and their Trainee-Assistance Dogs pass a recognised certification for Public Access & Travel.

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The activities in support of these objectives are:

Therapy Dog Sessions: For nurseries, schools, hospitals, care homes, workplaces, community groups.

Assistance Dog Training: Confidence and behavioural training for Assistance Dogs and their humans, in public places and on public transport.

General Dog Training: Our affordable social enterprise activity to help fund our therapy sessions: Puppy confidence, obedience, heelwork, recall, socialisation, and more.

Other Services: Educational talks regarding the roles of Therapy Dogs and Assistance Dogs#

Achievements and Performance

In our first year, we have provided 115 therapy dog sessions, 305 dog contact hours with participants, 80 assistance dog training sessions, and 52 general obedience training sessions. We regularly visit 8 care homes, 4 nurseries, and 2 hospitals.

Financial review

Accounts have been prepared on a receipts and payments basis. The organisation commenced operations in January 2025 and obtained registration as a charity on 21 May 2025.

For the period prior to registration, all operations were conducted according to the standards expected of Scottish charities, including independent examination of financial records. At 31 December 2025, the charity held cash and bank balances of £2,932, generated as follows:

Pre-registration activities	1,694
From 21 May 2025 to 31 December 2025	1,238
Cash and bank balance at 31 December 2025	<u>£2,932</u>

The trustees are very grateful for the support of our community, our donors, volunteers, and management and staff contacts in care homes, nurseries, schools and hospitals.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature: *C. M. Lewtas*

Name: CHARLOTTE LEWTAS

Position: CHAIR PERSON

Date: 04/08/26

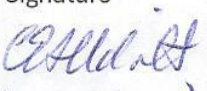
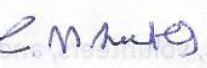
Canine and Able SCIO**Receipts and Payments Account****For the period 21 May 2025 (date of charitable registration) to 31 December 2025**

	£	£
Receipts:		
Donations		537
Grants	(note1)	1,000
Receipts from fundraising activities		1,245
		<u>2,782</u>
Payments:		
Payments relating directly to charitable activities		1,195
Legal costs		349
Total payments		<u>1,544</u>
Net receipts and surplus for the period		<u>£1,238</u>

Statement of balances

	Unrestricted funds £	Restricted funds £	Total funds £
Cash and bank balances at inception	0	0	0
From pre-registration activities	1,694	0	1,694
Surplus shown on receipts and payments account	238	1,000	1,238
Cash and bank balance at end of period	<u>£1,932</u>	<u>£1,000</u>	<u>£2,932</u>

Signed by two trustees on behalf of all of the trustees:

Signature	Name	Date of approval
	Claire Aldred	04/08/26
(Secretary)		
	CHARLOTTE LEWTAS	04/08/26
(Chairperson)		

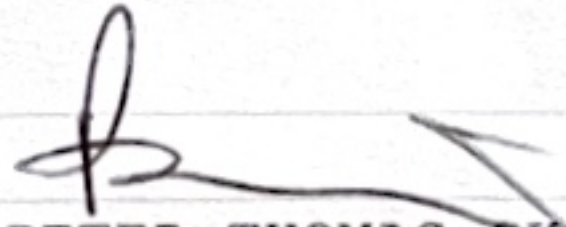
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Notes to the accounts

1. The funds amounting to £2,932 held at 31 December 2025 are available to support any of the charity's activities, with the following exception: A grant of £1,000 from Koehler Renewable Energy, facilitated by REAP Scotland, is to support the future purchase of uniforms for dogs and humans, and is therefore a restricted fund at 31 December 2025. All payments were made in support of unrestricted activities.
2. No remuneration or expenses were paid to any trustee or person connected to them in the pre-registration period or from the date of charitable registration to 31 December 2025.

Independent examiner's report on the accounts							
Report to the trustees/members of	CANINE AND ABLE						
Registered charity number	SC054252						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	21	05	2025	to	31	12	2025
Set out on pages	1 TO 4						
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) 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.						
Basis of independent examiner's statement	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.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:				Date:	12/07/26		
Name:	PETER THOMAS SKINNER						
Relevant professional qualification(s) or body (if any):	FCA						
Address:	12 GWARAK RIEL						
	TRURO						
	CORNWALL						
	TR1 1FB						