

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Scottish Dobermann Rescue**

**Scottish Dobermann Rescue
Contents of the Financial Statements
for the Year Ended 30 April 2024**

	Page
Report of the Trustees	3 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

**Scottish Dobermann Rescue
Report of the Trustees
for the Year Ended 30 April 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

Rescuing, Rehabilitating and Rehoming Dobermann and Dobermann Cross breed dogs in Scotland. Providing health and welfare care to Dobermanns in Scotland. Providing shelter and nutrition for dogs that are brought into the rescue. Professionally assessing the temperament and behaviour of dogs brought into the rescue's care.

Volunteers

The trustees wish to record their appreciation of the services rendered by the volunteers. Volunteers engage in a range of activities including, but not limited to, assisting with the preparation and running of services, record keeping and property maintenance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our mission at the Scottish Dobermann Rescue is to provide permanent homes and support for the Dobermanns that need it in Scotland. We do this by temporarily housing Dobermanns that are unwanted while we find them new homes. We work on any issues that may have caused them to be needing rehomed in the first place, in order to give them the best chance when going to their new home. We provide microchipping, neutering and health checking services to any Dobermanns that we come across.

We also provide support to other rescues and organisations in the UK, all with the end goal of providing care and attention to the welfare of dogs in general.

FINANCIAL REVIEW

Reserves policy

The result for the year is an unrestricted deficit of £(10,398.40), (2023 deficit £7,279.14). The aim is to have sufficient reserves to continue to provide rescue support for Dobermanns in Scotland. Whilst continuing our work within the community in accordance with the objectives and activities of the charity.

FUTURE PLANS

The trustees are looking ahead to reserve funds to maintain the day-to-day services the charity provides while acquiring more resources to grow the charity and its effectiveness of operation to enable it to help more dogs

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document entitled "Scottish Dobermann Rescue constitution".

Recruitment and appointment of new trustees

The appointment of new trustees shall be by the existing trustees from time to time provided always that the appointment shall be with the unanimous agreement of the existing trustees and approved by a simple majority at a church meeting called by the trustees.

Organisational structure

Fosters are carefully chosen to care for animals' welfare temporarily while new forever homes are found. Trustees are responsible for the vetting of potential fosters.

Risk management

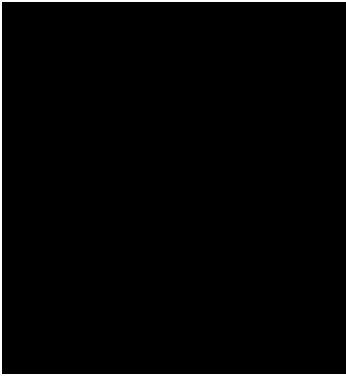
The trustees have a duty to identify and review the risks to which the animals could possibly be exposed to and ensure appropriate controls are in place to provide the best care for the animals and that reasonable assurance against mistreatment of animals.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049197

**Scottish Dobermann Rescue
Report of the Trustees
for the Year Ended 30 April 2024**



Approved by order of the board of trustees on31.01.2025..... and signed on its behalf by:



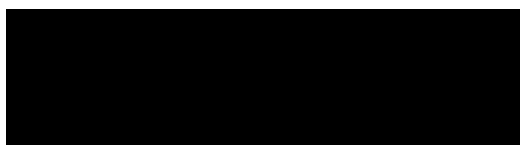
**Scottish Dobermann Rescue
Statements of Financial Activities
for the Year Ended 30 April 2024**

	Unrestricted fund £	30.04.24 Total funds £	30.04.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and funds raised	16,757.41	16,757.14	17,225.37
EXPENDITURE ON			
Charitable activities			
Charitable activities	11,703.95	11,703.95	18,440.17
Salaries	1,200.00	1,200.00	1,600.00
Other	6,972.72	6,972.72	4,645.53
Total	19,876.67	19,876.67	24,685.70
NET INCOME	(3,119.26)	(3,119.26)	(7,460.33)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>(7,279.14)</u>	<u>(7,279.14)</u>	<u>181.19</u>
TOTAL FUNDS CARRIED FORWARD	<u>(10,398.40)</u>	<u>(10,398.40)</u>	<u>(7,279.14)</u>

**Scottish Dobermann Rescue
Balance Sheet
30 April 2024**

		Unrestricted fund £	30.04.24 Total funds £	30.04.23 Total funds £
	Notes			
FIXED ASSETS				
Tangible assets	6	6,043.33	6,043.33	8,115.33
CURRENT ASSETS				
Cash at bank		(4,391.73)	(4,391.73)	(3,344.47)
CREDITORS				
Amounts falling due within one year	7	(12,050.00)	(12,050.00)	(12,050.00)
NET CURRENT ASSETS		(16,441.73)	(16,441.73)	(15,394.47)
TOTAL ASSETS LESS CURRENT LIABILITIES		(10,398.40)	(10,398.40)	(7,279.14)
ACCRUALS AND DEFERRED INCOME	8	0	0	0
NET ASSETS		<u>(10,398.40)</u>	<u>(10,398.40)</u>	<u>(7,279.14)</u>
FUNDS				
Unrestricted funds	9		<u>(10,398.40)</u>	<u>(7,279.14)</u>
TOTAL FUNDS			<u>(10,398.40)</u>	<u>(7,279.14)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on31.01.2025..... and were signed on its behalf by:



Scottish Dobermann Rescue
Notes to the Financial Statements
for the Year Ended 30 April 2024

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.

Going Concern

The trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the charity to continue as a going concern. Thus, the trustees adopt the going concern basis of accounting in preparing the financial statements.

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.

Computer equipment - 20% on cost

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

An increase in the carrying amount of an asset because of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Scottish Dobermann Rescue
Notes to the Financial Statements
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES - continued

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

3. STAFF COSTS

	30.04.24	30.04.23
	£	£
Wages and salaries	1,200.00	1,600.00
	<u>1,200.00</u>	<u>1,600.00</u>

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

	30.04.24	30.04.23
Trustee	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments more than £2,000.

Scottish Dobermann Rescue
Notes to the Financial Statements
for the Year Ended 30 April 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	30.04.24 Total funds £	30.04.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and funds raised	16,757.41	16,757.41	17,225.37
EXPENDITURE ON			
Charitable activities			
Charitable activities	11,703.95	11,703.95	18,440.17
Salaries	1,200.00	1,200.00	1,600.00
Other	6,972.72	6,972.72	4,645.53
Total	19,876.67	19,876.67	24,685.70
NET INCOME	(3,119.26)	(3,119.26)	(7,460.33)
RECONCILIATION OF FUNDS			
Total funds brought forward	(7279.14)	(7,279.14)	181.19
TOTAL FUNDS CARRIED FORWARD	<u>(10,398.40)</u>	<u>(10,398.40)</u>	<u>(7,279.14)</u>

5. GOING CONCERN

The trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the charity to continue as a going concern. Thus the trustees adopt the going concern basis of accounting in preparing the financial statements.

6. TANGIBLE FIXED ASSETS

COST	Computer equipment £
Brought forward	10,360,00
Additions	<u>0</u>
DEPRECIATION	
Brought forward	2,244.67
Charge for year	<u>2,072.00</u>
NET BOOK VALUE	
At 30 April 2023	<u>8,115.33</u>
At 30 April 2024	<u>6,043.33</u>

Scottish Dobermann Rescue
Notes to the Financial Statements
for the Year Ended 30 April 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.04.24	30.04.23
	£	£
Trade creditors	12,050.00	12,050.00
	<u>12,050.00</u>	<u>12,050.00</u>

8. ACCRUALS AND DEFERRED INCOME

	30.04.24	30.04.23
	£	£
Accruals and deferred income	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

9. MOVEMENT IN FUNDS

	At 01.05.23	Net movement in funds	At 30.04.24
Unrestricted funds			
General fund	(7,279.14)	(3,119.26)	(10,398.40)
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>(7,279.14)</u>	<u>(3,119.26)</u>	<u>(10,398.40)</u>

Comparatives for movement in funds

	At 01.05.22	Net movement in funds	At 30.04.23
Unrestricted funds			
General fund	181.19	(7,460.33)	(7,279.14)
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>181.19</u>	<u>(7,460.33)</u>	<u>(7,279.14)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

11. PUBLIC BENEFIT ENTITY

The charity is a public benefit entity.

Scottish Dobermann Rescue
Detailed Statement of Financial Activity
for the Year Ended 30 April 2024

30.04.24
£

INCOME

Sales	6,040.15
Direct Donations	2,392.33
Adoption Donations	4,891.00
Stall	115.13
Online Sales	20.00
Third Party Fundraising	1,708.45
Merchandise Sale	<u>1,590.35</u>
TOTAL INCOME	<u>16,757.41</u>

COST OF CHARITABLE ACTIVITIES

Stall Fees	40.00
Dog Expenses	426.76
Dog Training	280.00
Dog Food	1,334.44
Kennel Fees	6,311.57
Vet Fees	1,934.81
Other Expenses	<u>1,376.37</u>

LESS TOTAL COST OF CHARITABLE ACTIVITIES **11,703.95**

OTHER OPERATING COSTS

Salaries	1,200.00
Merchandise	3,359.92
Phone Line	54.46
Advertising and Promotion	40.89
Postage	193.14
Subscriptions	47.88
Bank Charges	22.64
Vehicle Expenses	602.18
Fuel	315.10
Legal Fees	264.51
Depreciation	<u>2,072.00</u>

LESS TOTAL OTHER OPERATING COSTS **8,172.72**

NET SURPLUS (DEFICIT) **(3,119.26)**