

Charity registration number SC031991 (Scotland)

Company registration number SC244816 (Scotland)

**DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Fiona Chisholm  
John Hay  
Kirstie Hepburn  
Dora Sweetman  
Michael Trant  
C Fraser  
L Herron  
R Haugen (Appointed 21 August 2021)  
J McMorran (Appointed 21 September 2021)

**Charity number (Scotland)**

SC031991

**Company number**

SC244816

**Registered office**

Dovecotewells  
Glencaple  
Dumfries  
Dumfries & Galloway  
DG1 4RH

**Independent examiner**

Jennifer McDairmant, FCA  
26 High Street  
Annan  
Dumfries & Galloway  
DG12 6AJ

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# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8 - 9
Notes to the financial statements	10 - 19

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# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 28 FEBRUARY 2022*

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The trustees, who are also directors of the charity, present their report and financial statements for the year ended 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)".

The charity is controlled by its Articles of Association. It is a registered Scottish charity and incorporated as a company limited by guarantee (as defined by the Companies Act 2006). New trustees are appointed in accordance with the Articles of Association.

### **Objectives and activities**

The principle aim of the charity is to provide care and protection for stray, unwanted and abandoned dogs and to alleviate cruelty as well as providing veterinary care as appropriate. Dogs will be suitably rehomed as soon as possible and the charity strictly adheres to its agreed policy that no dog will ever be subjected to euthanasia for the want of a suitable home.

As well as rehoming dogs, the Charity also offers advice and support to dog owners as well as promoting responsible dog ownership throughout the community. The charity also provides support for members of the community by caring for their pet dogs in times of temporary distress such as homelessness, domestic abuse, physical and mental illness. This usually involves referral from organisations such as Social Services, the Police and Women's Aid.

The trustees have paid due regard to guidance issued by the Scottish Charity Regulator in deciding what activities the charity should undertake.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 28 FEBRUARY 2022*

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### **Achievements and performance**

1. The COVID pandemic continued to impact on the work of the charity during the year ending 28th February 2022. The industry predicted increase in the number of dogs being placed for adoption as restrictions were eased, was far smaller than anticipated, although the number of dogs admitted to the kennels rose slightly on the previous year. During the year 187 dogs were admitted to the kennels and 132 dogs were rehomed. Rehoming procedures adopted during the lockdown periods have endured, as this was felt by the staff, trustees and potential adopters to provide a more bespoke service and the reduction of visitors to the kennels has had a positive impact on the well-being of the dogs in our care

2. In person contact with the community remained significantly compromised throughout the year, as many of the scheduled events were postponed for a further year due to the uncertainty of the immediate post lockdown situation. However communications, interaction and engagement with supporters and the wider public were maintained through the website, other social media platforms and the quarterly magazine. Bespoke information, advice and guidance was provided direct by the kennels staff via the telephone or zoom as necessary. Recruitment of a receptionist/administrator post has improved accessibility for those wanting to adopt a dog, make a general enquiry or those requiring a more personal contact with the kennels team. In September the charity held an "in person" AGM under strict adherence to the current covid regulations.

3. Staffing at the kennels has been consistent throughout the pandemic. The knowledge, skills and expertise of team members has ensured the highest standards of canine welfare have been maintained. The veterinarian contract was reviewed by the trustees and put out to tender in line with the current contracting arrangements, ensuring the continuity of a responsive, high quality service was sustained.

4. The trustees have continued the systematic assessment and review of working practices, policies and procedures over the year. Working closely with the centre manager and an external HR consultant, the Employee Handbook, recruitment procedures and staff related policies have been reviewed and updated to ensure best practice. A member of the staff team successfully completed a NEBOSH qualification and has begun the review of all risk assessments and related policies.

5. In 2020 agreement for the extension of the kennels lease was agreed. This year a feasibility study for refurbishment and development of the kennels site has been undertaken by the trustees, working closely with the centre manager and architects. Multiple options for development are currently being considered with canine welfare being the key priority.

6. The aim of reopening all 6 charity shops full time post lockdown was adversely affected by the significant decrease in the number of volunteers available. Whilst the vast majority of volunteers returned after the first lockdown this was not the case after the second. Reasons for the non return were varied and therefore a defined solution was not apparent. All 6 shops reopened, however only one operated full time throughout the year. Despite this situation shop income is high, with a net income of £186,369 for the past 12 months, however this revenue is not comparable to any other year due to the continued exceptional circumstances resulting from the pandemic. Without increased volunteer numbers the sustainability of 6 shops was not assured. A Volunteer recruitment campaign linking with other third sector organisations was implemented by the trustees with mixed results. The campaign is ongoing and will remain a key priority for the forthcoming year.

### **Financial review**

The charity has maintained a secure financial position thanks to substantial reserves, legacies and the performance of the shops. Total expenditure for the year was £348,991 (£333,072 in 2020 -2021).

Of course, income has continued to be affected by the pandemic restrictions, as fund raising in person has been curtailed and our shops were closed at the beginning of the year due to the second lockdown - £443,228 (£314,959 in 2020-2021). At year end, total assets were £1,902,181 including invested funds of £674,406, this compares with £1,782,292 in 2021.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2022

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### Reserves policy

The charity's reserves policy remains unchanged from 2020. However, this is subject to review at any point due to the ongoing affect of the pandemic and any economic impacts.

The figures remain at:

Contingency £330k (approximately 1 year running costs)

Capital replacement £100k

Project fund £350k

### Risk factors

The board systematically review areas of risk to the business.

The standing risk management agenda items at each board meeting ensure any potential impacts are fully discussed and action is taken to mitigate the risk to operations.

### Plans for future periods

The trustees routinely monitor progress and achievements on key objectives throughout the year, and hold an annual strategy day to set objectives for the next financial year and beyond. These key objectives fall under four main headings; Canine Welfare, Governance, Business Development and Fundraising.

The key objectives for 2022/23 are;

- Finalise development plans for the kennels site, ensuring existing high canine welfare standards are assured and enhanced
- Review staffs roles and responsibilities, ensuring all aspects of current and future business needs are met, targeting future recruitment and professional development to ensure expertise and skills are maintained and succession planning is assured.
- Establish links with veterinary schools and Barony College to develop undergraduate work placement opportunities
  
- Review the charity vision and mission statements and core values
- Agree and implement a succession planning strategy for employee, trustee and volunteer recruitment ensuring sustainability and ongoing development of all business functions
- Raise the charity profile and increase community engagement through the reintroduction of the charity "Events Calendar" whilst remaining cognisant of any continuing Covid restrictions.
- Review and refresh the website content
- Diversify our income streams and develop our e-commerce
- Undertake planned refurbishment of all charity shops
- Develop a fundraising campaign and events programme for our 20th birthday year

### Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Fiona Chisholm

Diane Craven

(Resigned 21 August 2021)

John Hay

Kirstie Hepburn

Diana Lord

(Resigned 21 September 2021)

Dora Sweetman

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# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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Michael Trant

C Fraser

L Herron

R Haugen

(Appointed 21 August 2021)

J McMorran

(Appointed 21 September 2021)

Trustee/director appointments are made in accordance with the provisions of the Companies Act as reflected in its Articles of Association.

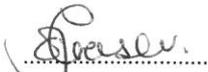
New trustees are provided with an induction to the work of the Centre and the responsibilities of charity trustees. They are given the opportunity to participate in training events organised for staff and events organised for trustees by external providers.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The kennels are under the supervision of the manager supported by a team of eleven staff. A large number of volunteers make a significant contribution to the running of the charity.

A Financial Memorandum has been approved by the Board and, amongst other things, sets out rules governing delegation of spending authority and requirements for appointing external contractors.

The trustees' report was approved by the Board of Trustees.



C Fraser

Trustee

Dated: 16/09/2022

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

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I report on the financial statements of the charity for the year ended 28 February 2022, which are set out on pages 6 to 19.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Dumfries and Galloway Canine Rescue Centre for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jennifer McDairmant, FCA

26 High Street  
Annan  
Dumfries & Galloway  
DG12 6AJ

Dated: 23-09-22

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2022

Current financial year ended 28 February 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	208,817	-	-	208,817	193,896
Other trading activities	4	225,240	-	-	225,240	110,377
Investments	5	9,171	-	-	9,171	10,686
<b>Total income</b>		<b>443,228</b>	<b>-</b>	<b>-</b>	<b>443,228</b>	<b>314,959</b>
<b>Expenditure on:</b>						
<u>Charitable activities</u>						
General activities	6	348,559	-	-	348,559	332,640
Barn improvement	6	-	-	432	432	432
<b>Total charitable expenditure</b>		<b>348,559</b>	<b>-</b>	<b>432</b>	<b>348,991</b>	<b>333,072</b>
Net gains/(losses) on investments	10	25,652	-	-	25,652	29,248
<b>Net movement in funds</b>		<b>120,321</b>	<b>-</b>	<b>(432)</b>	<b>119,889</b>	<b>11,135</b>
Fund balances at 1 March 2021		750,582	946,785	84,925	1,782,292	1,771,157
<b>Fund balances at 28 February 2022</b>		<b>870,903</b>	<b>946,785</b>	<b>84,493</b>	<b>1,902,181</b>	<b>1,782,292</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

Prior financial year ended 28 February 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	193,896	-	-	193,896
Other trading activities	4	110,377	-	-	110,377
Investments	5	10,686	-	-	10,686
<b>Total income</b>		314,959	-	-	314,959
<b>Expenditure on:</b>					
<u>Charitable activities</u>					
General activities	6	326,260	6,380	-	332,640
Barn improvement	6	-	-	432	432
<b>Total charitable expenditure</b>		326,260	6,380	432	333,072
Net gains/(losses) on investments	10	29,248	-	-	29,248
Gross transfers between funds		(170,000)	170,000	-	-
<b>Net movement in funds</b>		(152,053)	163,620	(432)	11,135
Fund balances at 1 March 2020		902,635	783,165	85,357	1,771,157
<b>Fund balances at 28 February 2021</b>		750,582	946,785	84,925	1,782,292

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## BALANCE SHEET

**AS AT 28 FEBRUARY 2022**

		2022		2021	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		703,839		744,612
Investments	12		674,875		493,196
			1,378,714		1,237,808
<b>Current assets</b>					
Stocks	14	4,079		2,351	
Debtors	15	26,699		54,661	
Cash at bank and in hand		511,821		504,758	
		542,599		561,770	
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	(19,132)		(17,286)	
Net current assets			523,467		544,484
<b>Total assets less current liabilities</b>			1,902,181		1,782,292
<b>Income funds</b>					
Restricted funds			84,493		84,925
Unrestricted funds - designated	17		946,785		946,785
<u>Unrestricted funds - general</u>					
General unrestricted funds		870,903		750,582	
			870,903		750,582
			1,902,181		1,782,292

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## BALANCE SHEET (CONTINUED)

**AS AT 28 FEBRUARY 2022**

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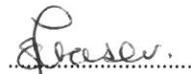
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....16/9/2022.....



C Fraser

Trustee

Company registration number SC244816

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

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### 1 Accounting policies

#### Charity information

Dumfries and Galloway Canine Rescue Centre is a private company limited by guarantee incorporated in Scotland. The registered office is Dovecotewells, Glencaple, Dumfries, Dumfries & Galloway, DG1 4RH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

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### 1 Accounting policies

(Continued)

#### 1.5 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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Property improvements	4% on cost
Equipment	25% on reducing balance
Office equipment	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

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### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 3 Donations and legacies

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Donations and gifts	54,601	50,315
Legacies receivable	72,017	52,581
Grants receivable	82,199	91,000
	<u>208,817</u>	<u>193,896</u>
<b>Donations and gifts</b>		
Donations	39,975	33,038
Gift Aid reclaimed	14,626	17,277
	<u>54,601</u>	<u>50,315</u>

### 4 Other trading activities

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Fundraising events	8,102	5,621
Shop income	189,360	84,386
Memberships and fees	22,604	15,755
Merchandise income	1,023	1,936
Other income	4,151	2,679
	<u>225,240</u>	<u>110,377</u>

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Income from listed investments	7,723	7,772
Interest receivable	1,448	2,914
	<u>9,171</u>	<u>10,686</u>

### 6 Charitable activities

	General activities 2022 £	Barn improvement 2022 £	Total 2022 £	General activities 2021 £	Barn improvement 2021 £	Total 2021 £
Staff costs	171,156	-	171,156	154,090	-	154,090
Depreciation and impairment	41,544	432	41,976	43,080	432	43,512
Premises expenses	65,905	-	65,905	59,544	-	59,544
Repairs and renewals	4,446	-	4,446	12,535	-	12,535
Staff training	290	-	290	1,133	-	1,133
Staff expenses	389	-	389	187	-	187
Merchandise and fundraising	4,798	-	4,798	4,472	-	4,472
Veterinary, medicine and food	31,172	-	31,172	33,976	-	33,976
Hire of equipment	3,470	-	3,470	4,134	-	4,134
	<u>323,170</u>	<u>432</u>	<u>323,602</u>	<u>313,151</u>	<u>432</u>	<u>313,583</u>
Share of support costs (see note 7)	20,696	-	20,696	15,489	-	15,489
Share of governance costs (see note 7)	4,693	-	4,693	4,000	-	4,000
	<u>348,559</u>	<u>432</u>	<u>348,991</u>	<u>332,640</u>	<u>432</u>	<u>333,072</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	348,559	-	348,559	326,260	-	326,260
Unrestricted funds - designated	-	-	-	6,380	-	6,380
Restricted funds	-	432	432	-	432	432
	<u>348,559</u>	<u>432</u>	<u>348,991</u>	<u>332,640</u>	<u>432</u>	<u>333,072</u>

## DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

#### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office costs	7,437	-	7,437	5,614	-	5,614
Motor expenses	5,375	-	5,375	4,484	-	4,484
Bank charges	7,884	-	7,884	5,391	-	5,391
Accountancy	-	3,000	3,000	-	4,000	4,000
Legal and professional	-	1,693	1,693	-	-	-
	<u>20,696</u>	<u>4,693</u>	<u>25,389</u>	<u>15,489</u>	<u>4,000</u>	<u>19,489</u>
Analysed between						
Charitable activities	<u>20,696</u>	<u>4,693</u>	<u>25,389</u>	<u>15,489</u>	<u>4,000</u>	<u>19,489</u>

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	12	10
	<u>12</u>	<u>10</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	161,095	145,385
Social security costs	7,138	6,127
Other pension costs	2,923	2,578
	<u>171,156</u>	<u>154,090</u>

No employees received emoluments in excess of £60,000 (2020: none).

There were no employees whose annual remuneration was more than £60,000.

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

### 10 Net gains/(losses) on investments

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Revaluation of investments	22,436	34,187
Gain/(loss) on sale of investments	3,216	(4,939)
	25,652	29,248
	25,652	29,248

### 11 Tangible fixed assets

	<b>Freehold land and buildings £</b>	<b>Property improvements £</b>	<b>Equipment £</b>	<b>Office equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>						
At 1 March 2021	113,131	904,417	40,307	16,124	36,405	1,110,384
Additions	-	-	-	1,203	-	1,203
	113,131	904,417	40,307	17,327	36,405	1,111,587
<b>Depreciation and impairment</b>						
At 1 March 2021	-	294,923	35,107	10,217	25,525	365,772
Depreciation charged in the year	-	36,178	1,300	1,778	2,720	41,976
	-	331,101	36,407	11,995	28,245	407,748
<b>Carrying amount</b>						
At 28 February 2022	113,131	573,316	3,900	5,332	8,160	703,839
At 28 February 2021	113,131	609,494	5,200	5,907	10,880	744,612

Property improvements include leasehold improvements of £573,316 (2021: £609,494). However, there is no provision in the lease to provide compensation at the end of the lease term and therefore while the asset is shown as tangible, its value cannot be realised.

### 12 Fixed asset investments

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 28 FEBRUARY 2022*

				(Continued)
<b>12</b>	<b>Fixed asset investments</b>			
		<b>Listed investments</b>	<b>Unlisted investments</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Cost or valuation</b>			
	At 1 March 2021 & 28 February 2022	492,727	469	493,196
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>Carrying amount</b>			
	At 28 February 2022	492,727	469	493,196
		<u>          </u>	<u>          </u>	<u>          </u>
	At 28 February 2021	492,727	469	493,196
		<u>          </u>	<u>          </u>	<u>          </u>
<b>13</b>	<b>Financial instruments</b>		<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>			
	Instruments measured at fair value through profit or loss		674,406	492,727
			<u>          </u>	<u>          </u>
<b>14</b>	<b>Stocks</b>		<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	Finished goods and goods for resale		4,079	2,351
			<u>          </u>	<u>          </u>
<b>15</b>	<b>Debtors</b>		<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>			
	Trade debtors		7,631	366
	Other debtors		14,343	13,690
	Prepayments and accrued income		4,725	40,605
			<u>          </u>	<u>          </u>
			26,699	54,661
			<u>          </u>	<u>          </u>
<b>16</b>	<b>Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	Other taxation and social security		2,553	2,311
	Trade creditors		7,277	9,601
	Accruals and deferred income		9,302	5,374
			<u>          </u>	<u>          </u>
			19,132	17,286
			<u>          </u>	<u>          </u>

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 17 Unrestricted funds - designated

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 March 2020	Resources expended	Transfers	Balance at 1 March 2021	Movement in funds Incoming resources	Balance at 28 February 2022
	£	£	£	£	£	£
Contingency fund	160,000	-	170,000	330,000	-	330,000
Asset replacement fund	75,000	(6,380)	-	68,620	-	68,620
Project fund	50,000	-	-	50,000	-	50,000
Premises fund	498,165	-	-	498,165	-	498,165
	<u>783,165</u>	<u>(6,380)</u>	<u>170,000</u>	<u>946,785</u>	<u>-</u>	<u>946,785</u>

### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds Incoming resources	Balance at 1 March 2021	Movement in funds Incoming resources	Balance at 28 February 2022
	£	£	£	£
Contingency fund	-	330,000	-	330,000
Asset replacement fund	-	68,620	-	68,620
Project fund	-	50,000	-	50,000
Premises fund	-	498,165	-	498,165
	<u>-</u>	<u>946,785</u>	<u>-</u>	<u>946,785</u>

# DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 28 February 2022 are represented by:				
Tangible assets	619,346	-	84,493	703,839
Investments	180,948	493,927	-	674,875
Current assets/(liabilities)	70,609	452,858	-	523,467
	<u>870,903</u>	<u>946,785</u>	<u>84,493</u>	<u>1,902,181</u>

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 28 February 2021 are represented by:				
Tangible assets	738,121	-	6,491	744,612
Investments	469	492,727	-	493,196
Current assets/(liabilities)	91,626	452,858	-	544,484
	<u>830,216</u>	<u>945,585</u>	<u>6,491</u>	<u>1,782,292</u>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).