

Charity Registration No. SC031991 (Scotland)

Company Registration No. SC244816 (Scotland)

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Fiona Chisholm Diane Craven John Hay Kirstie Hepburn Diana Lord Dora Sweetman Michael Trant C Fraser L Herron	(Appointed 1 October 2020) (Appointed 1 October 2020)
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	

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

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DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees, who are also directors of the charity, present their report and financial statements for the year ended 28 February 2021.

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 2021

Achievements and performance

1. The Covid 19 pandemic caused considerable disruption to the charity's work during the year ending February 28th 2021. Only 146 were admitted. This figure is not comparable to any other year owing to the extraordinary circumstances. There was a very large increase in the number of people seeking to adopt a dog. Rehoming was severely restricted and could only operate under difficult conditions of social distancing. New homes for dogs in our care were limited to Dumfries and Galloway. The charity was very grateful to a group of experienced foster carers who provided temporary homes to dogs caught in the kennels during the initial lock down. Over the course of the year, new procedures for rehoming dogs were implemented allowing a more rapid process but still operating safely. During the year 107 were rehomed. During the periods of lockdown, the kennel staff handled a marked rise in the number of requests for help and guidance about their pet dogs from members of the public.

2. The limited numbers of dogs in our care have enjoyed unprecedented access to the care and expertise of the staff as numbers have been low. Enrichment and exercise have markedly increased. The provision of the "snuffle wood" – a securely fenced area in the spinney within our grounds has given the dogs new opportunities to use their sense of smell. In October 2020, the trustees agreed that the charity should adopt the Five Freedoms - these are the internationally accepted standards of care that many animal welfare organisations adopted as aspirations to guide their work.

3. Preventative and support work opportunities were severely limited over the course of the year as visits to the kennels and by staff to other organisations have been severely curtailed. However, Face book, Zoom meetings and telephone consultations have all been used to provide support to those dog owners who request it.

4. The trustees have tidied up their own procedures to bring them in line with good practice by adopting a Code of Conduct, procedure for Declaration of Interests, and conducting a skills audit. The trustees have been very grateful to Roger Guy for his help in carrying out a complete revision of the Articles of Association in line with guidance provided by Scottish Council for Voluntary Organisations in order to bring them up to date with current legislation and good practice.

5. The trustees are grateful to the majority of the landlords who deferred, reduced and even waived rents completely during the first lockdown. The last "in person" event was the wonderful dog show at Lochans near Stranraer in early March 2020 – a very distant and nostalgic memory. Since then, fund raising using digital communications have included raffles, competitions and appeals with varying success. Generous donations have been received as well as legacies.

6. The shops have been closed for some months during the year but the trustees are heartened by the resilience and commitment of so many of shop volunteers in returning to open the shops as soon as allowed and running them so successfully in very difficult circumstances.

7. Staff have developed a wider use of digital technology to communicate with our supporters. These advances have been successful in reaching some new supporters but face-to-face contacts have been missed and the charity risks disenfranchising those supporters who do not use digital technology. New contacts have been made which will prove valuable in the future; these include a group made up from animal charities in Cumbria, member organisations of the Association of Dog and Cat Homes.

8. The charity has long been concerned about providing a service to the West of the region. The intention was to purchase and develop an animal rescue centre in Galloway. However, the board have now determined that this is not the best way of meeting the need to improve its service. Different alternatives are being considered and this objective will be taken forward into the future.

9. The decreasing number of dogs being surrendered for rehoming has been a concern over a number of years and this trend has been exaggerated by the pandemic. This situation is shared by all animal rescues across the country (except those that deal with animal welfare prosecutions, notably puppy farming). The expectation is that numbers will revive once the pandemic eases but this remains to be seen. Meanwhile staff and trustees are avoiding over-commitment and forging new links while monitoring the situation.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2021

Financial review

The charity has maintained a secure financial position thanks to substantial reserves, legacies and the grants provided by the government to support business during the pandemic. Total expenditure for the year was £333,072 (£355,322 in 2019-2020). Of course, income has been declined as fund raising in person ceased and our shops were closed during periods of lockdown - £314,959 (£486,592 in 2019-2020).

At year end, total assets were £1,782,292 including invested funds of £492,727, this compares with £1,771,157 in 2020. However, these figures need to be treated with caution as improvements to the fabric of the kennels are not realisable assets in the terms of the lease. A more realistic assessment of total realisable assets at year end is £1,173,999.

Reserves policy

A decision was taken in November 2020 to revise the reserves policy. This now reflects an increase in the contingency fund, an increase in provision for replacement of large capital items as they age, the merger of the project fund and the funds made available to purchase the new western centre to provide scope for a range of new projects. As Caerlaverock Estates have now agreed a 40 year lease for Dovecotewells, this means it is realistic to invest in improving the site.

The revised figures are:

Contingency £330k (approximately 1 year running costs)

Capital replacement £100k

Project fund £350k

Risk factors

The pandemic has heightened awareness of risk.

A great deal of time and effort has been expended in drawing up Covid risk assessments for all aspects of the charity's work, including the kennels, our six charity shops and fund- raising activities. Follow up work such as providing Personal Protective Equipment, notices of procedures and the development of alternative means of communication. A member of the kennels staff has undertaken certified health and safety training in order to keep practices and policies up to date.

A more systematic approach to monitoring critical risk factors has been developed for the board of directors by including standing items of health and safety, dog numbers and finance at each trustees' meeting. Using Zoom technology has enabled trustees to maintain high attendance at their monthly meetings.

Plans for future periods

1. The pandemic has meant that volunteers have not been able to participate as fully in the work of the kennels as in the past. The number of volunteers working in the shops has dropped. This provides an opportunity to work on improving the way in which volunteers are integrated into the work of the charity.
2. Face-to-face communication is needed to pursue intentions to develop education work with local children and extend our service into the west of the region.
3. The age of our heating system gives an opportunity to improve the energy efficiency of our operation and reduce the carbon footprint of the kennels.
4. The strategic objectives adopted by charity remain the same for the forthcoming year. However, uncertainty over the course of the pandemic means it is difficult to plan meaningfully and develop the service. A major challenge for the trustees is to strike a balance between conserving resources against disaster and expending them on innovative projects.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2021

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	
John Hay	
Kirstie Hepburn	
George King	(Resigned 31 October 2020)
Diana Lord	
Angela Sinyard	(Resigned 31 October 2020)
Dora Sweetman	
Michael Trant	
C Fraser	(Appointed 1 October 2020)
L Herron	(Appointed 1 October 2020)

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 eight 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.

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Diana Lord
Trustee
Dated:

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

I report on the financial statements of the charity for the year ended 28 February 2021, which are set out on pages 6 to 20.

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:

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2021

Current financial year ended 28 February 2021

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	193,896	-	-	193,896	203,154
Other trading activities	4	110,377	-	-	110,377	276,492
Investments	5	10,686	-	-	10,686	6,946
Total income		<u>314,959</u>	<u>-</u>	<u>-</u>	<u>314,959</u>	<u>486,592</u>
Expenditure on:						
<u>Charitable activities</u>						
General activities	6	326,260	6,380	-	332,640	354,890
Barn improvement	6	-	-	432	432	432
Total charitable expenditure		<u>326,260</u>	<u>6,380</u>	<u>432</u>	<u>333,072</u>	<u>355,322</u>
Net gains/(losses) on investments	10	29,248	-	-	29,248	(16,521)
Net incoming/(outgoing) resources before transfers		17,947	(6,380)	(432)	11,135	114,749
Gross transfers between funds		(170,000)	170,000	-	-	-
Net movement in funds		(152,053)	163,620	(432)	11,135	114,749
Fund balances at 1 March 2020		902,635	783,165	85,357	1,771,157	1,656,408
Fund balances at 28 February 2021		<u>750,582</u>	<u>946,785</u>	<u>84,925</u>	<u>1,782,292</u>	<u>1,771,157</u>

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 2021

Prior financial year ended 29 February 2020

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	3	119,720	-	83,434	203,154
Other trading activities	4	276,492	-	-	276,492
Investments	5	6,946	-	-	6,946
Total income		403,158	-	83,434	486,592
Expenditure on:					
<u>Charitable activities</u>					
General activities	6	348,055	1,835	5,000	354,890
Barn improvement	6	-	-	432	432
Total charitable expenditure		348,055	1,835	5,432	355,322
Net gains/(losses) on investments	10	(16,521)	-	-	(16,521)
Net incoming/(outgoing) resources before transfers		38,582	(1,835)	78,002	114,749
Gross transfers between funds		(691,094)	691,094	-	-
Net movement in funds		(652,512)	689,259	78,002	114,749
Fund balances at 1 March 2019		1,555,147	93,906	7,355	1,656,408
Fund balances at 29 February 2020		902,635	783,165	85,357	1,771,157

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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		744,612		785,286
Investments	12		493,196		469,264
			<u>1,237,808</u>		<u>1,254,550</u>
Current assets					
Stocks	14	2,351		545	
Debtors	15	54,661		21,520	
Cash at bank and in hand		504,758		508,574	
		<u>561,770</u>		<u>530,639</u>	
Creditors: amounts falling due within one year	16	<u>(17,286)</u>		<u>(14,032)</u>	
Net current assets			<u>544,484</u>		<u>516,607</u>
Total assets less current liabilities			<u>1,782,292</u>		<u>1,771,157</u>
Income funds					
Restricted funds			84,925		85,357
Unrestricted funds - designated	17		946,785		783,165
Unrestricted funds - general			750,582		902,635
			<u>1,782,292</u>		<u>1,771,157</u>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

BALANCE SHEET (CONTINUED)

AS AT 28 FEBRUARY 2021

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 2021.

The director acknowledges his 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

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Diana Lord

Trustee

Company Registration No. SC244816

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

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 2021

1 Accounting policies

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 net income/(expenditure) for the year.

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 2021

1 Accounting policies

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.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

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.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	50,315	55,235	-	55,235
Legacies receivable	52,581	64,485	78,434	142,919
Grants receivable	91,000	-	5,000	5,000
	<u>193,896</u>	<u>119,720</u>	<u>83,434</u>	<u>203,154</u>
Donations and gifts				
Donations	33,038	50,235	-	50,235
Gift Aid reclaimed	17,277	5,000	-	5,000
	<u>50,315</u>	<u>55,235</u>	<u>-</u>	<u>55,235</u>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	5,621	16,101
Shop income	84,386	223,834
Memberships and fees	15,755	27,107
Merchandise income	1,936	4,509
Other income	2,679	4,941
	<hr/>	<hr/>
Other trading activities	110,377	276,492
	<hr/>	<hr/>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Income from listed investments	7,772	1,424
Interest receivable	2,914	5,522
	<hr/>	<hr/>
	10,686	6,946
	<hr/>	<hr/>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

6 Charitable activities

	General activities 2021 £	Barn improvement 2021 £	Total 2021 £	General activities 2020 £	Barn improvement 2020 £	Total 2020 £
Staff costs	154,090	-	154,090	152,530	-	152,530
Depreciation and impairment	43,080	432	43,512	44,832	432	45,264
Premises expenses	59,544	-	59,544	70,494	-	70,494
Repairs and renewals	12,535	-	12,535	11,694	-	11,694
Staff training	1,133	-	1,133	1,592	-	1,592
Staff expenses	187	-	187	844	-	844
Merchandise and fundraising	4,472	-	4,472	12,103	-	12,103
Veterinary, medicine and food	33,976	-	33,976	31,769	-	31,769
Hire of equipment	4,134	-	4,134	4,065	-	4,065
	<u>313,151</u>	<u>432</u>	<u>313,583</u>	<u>329,923</u>	<u>432</u>	<u>330,355</u>
Share of support costs (see note 7)	15,489	-	15,489	15,940	-	15,940
Share of governance costs (see note 7)	4,000	-	4,000	9,027	-	9,027
	<u>332,640</u>	<u>432</u>	<u>333,072</u>	<u>354,890</u>	<u>432</u>	<u>355,322</u>
Analysis by fund						
Unrestricted funds - general	326,260	-	326,260	348,055	-	348,055
Unrestricted funds - designated	6,380	-	6,380	1,835	-	1,835
Restricted funds	-	432	432	5,000	432	5,432
	<u>332,640</u>	<u>432</u>	<u>333,072</u>	<u>354,890</u>	<u>432</u>	<u>355,322</u>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Office costs	5,614	-	5,614	7,805	-	7,805
Motor expenses	4,484	-	4,484	4,655	-	4,655
Bank charges	5,391	-	5,391	3,360	-	3,360
Bad and doubtful debts	-	-	-	120	-	120
Accountancy	-	4,000	4,000	-	4,000	4,000
Legal and professional	-	-	-	-	4,996	4,996
Trustees' training	-	-	-	-	31	31
	<u>15,489</u>	<u>4,000</u>	<u>19,489</u>	<u>15,940</u>	<u>9,027</u>	<u>24,967</u>
Analysed between						
Charitable activities	<u>15,489</u>	<u>4,000</u>	<u>19,489</u>	<u>15,940</u>	<u>9,027</u>	<u>24,967</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:

	2021	2020
	Number	Number
	10	8
	<u>10</u>	<u>8</u>
Employment costs	2021	2020
	£	£
Wages and salaries	145,385	142,498
Social security costs	6,127	7,389
Other pension costs	2,578	2,643
	<u>154,090</u>	<u>152,530</u>

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

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

10 Net gains/(losses) on investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Revaluation of investments	34,187	(16,173)
Gain/(loss) on sale of investments	(4,939)	(348)
	29,248	(16,521)

11 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Equipment £	Office equipment £	Motor vehicles £	Total £
Cost						
At 1 March 2020	113,131	903,537	40,307	14,166	36,405	1,107,546
Additions	-	880	-	1,958	-	2,838
	113,131	904,417	40,307	16,124	36,405	1,110,384
Depreciation and impairment						
At 1 March 2020	-	258,745	33,373	8,245	21,897	322,260
Depreciation charged in the year	-	36,178	1,734	1,972	3,628	43,512
	-	294,923	35,107	10,217	25,525	365,772
Carrying amount						
At 28 February 2021	113,131	609,494	5,200	5,907	10,880	744,612
At 29 February 2020	113,131	644,792	6,934	5,921	14,508	785,286

Property improvements include leasehold improvements of £609,494 (2020: £607,339). 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.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

12 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 March 2020 & 28 February 2021	468,795	469	469,264
	<u>468,795</u>	<u>469</u>	<u>469,264</u>
Carrying amount			
At 28 February 2021	468,795	469	469,264
	<u>468,795</u>	<u>469</u>	<u>469,264</u>
At 29 February 2020	468,795	469	469,264
	<u>468,795</u>	<u>469</u>	<u>469,264</u>

13 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	492,727	468,795
	<u>492,727</u>	<u>468,795</u>

14 Stocks

	2021 £	2020 £
Finished goods and goods for resale	2,351	545
	<u>2,351</u>	<u>545</u>

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	366	871
Other debtors	13,690	15,428
Prepayments and accrued income	40,605	5,221
	<u>54,661</u>	<u>21,520</u>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,311	2,618
Trade creditors	9,601	4,676
Accruals and deferred income	5,374	6,738
	17,286	14,032
	17,286	14,032

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 2019	Resources expended	Transfers	Balance at 1 March 2020	Resources expended	Transfers	Balance at 28 February
	£	£	£	£	£	£	£
Contingency fund	-	-	160,000	160,000	-	170,000	330,000
Asset replacement fund	-	-	75,000	75,000	(6,380)	-	68,620
Project fund	-	-	50,000	50,000	-	-	50,000
Premises fund	93,906	(1,835)	406,094	498,165	-	-	498,165
	93,906	(1,835)	691,094	783,165	(6,380)	170,000	946,785
	93,906	(1,835)	691,094	783,165	(6,380)	170,000	946,785

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

18 Analysis of net assets between funds

	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>

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 29 February 2020 are represented by:				
Tangible assets	778,363	-	6,923	785,286
Investments	469	468,795	-	469,264
Current assets/(liabilities)	123,803	314,370	78,434	516,607
	<u>902,635</u>	<u>783,165</u>	<u>85,357</u>	<u>1,771,157</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).