

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 2024

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Patricia Bryant Kirstie Hepburn Erin Lockerbie Fiona Campbell Annette Williamson	(Appointed 30 October 2023) (Appointed 30 October 2023)
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 2024

The trustees, who are also directors of the charity, present their report and financial statements for the year ended 28 February 2024.

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 activities of the Charity fall into three distinct categories:-

Dog Welfare

- To provide a place of safety and relief of suffering of dogs in need of care and protection by reason of their neglect, maltreatment or other such circumstances.
- To seek to rehome dogs in our care to a suitable environment
- To provide physical and behavioural expert support for dogs in our care with physical or mental health issues
- To provide support for members of the community by caring for pet dogs during times of temporary distress such as homelessness, domestic abuse and health issues

Education

- To deliver advice and support to members the public on all issues of dog welfare

Fund raising

- To undertake fund raising activities to support the costs of the Dumfries and Galloway Canine Rescue Centre providing a safe space for the dogs in our care
- To manage a number of charity retail stores which raise funds to support our rescue centre and support the financing the welfare of the dogs under care

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

Achievements and performance

In 2023, Dumfries and Galloway Canine Rescue Centre (hereafter called DGCRS) had the following core business priorities:

- To consider ways in which the charity can increase capacity for dogs in need
- To maximise sales at our charity shops
- To celebrate the 20th anniversary of the charity and raise awareness of and funds for the charity
- To rehome as many dogs as possible to suitable homes

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2024

Dog Welfare

As with many charities across the UK DGCRC experienced increased pressure on its services throughout 2023 and into 2024. Not only are we experiencing pressure from the number of dogs we receive but many of these dogs have behavioural problems which require intensive support before we are able to rehome them.

The pressure on kennel space has continued and the trustees have undertaken a full review of how we can increase capacity at DGCRC and during this financial period also explored alternative options to increase capacity with plans due to be completed and implemented in the next financial year.

Dog Activity During the Financial Accounting Period 1 March 2023 – 28 February 2024

In total during this accounting period we took in 212 dogs. Of these, as well as those already in our care at the start of the accounting period, we rehomed 179 dogs. Twelve stray dogs were also claimed during this period and 10 welfare dogs returned. We also transferred 6 dogs to other charities/specialist dog rescue societies.

In July 2023 we took in six dogs from a pack who had been abandoned near Moffat. The dogs, part of a larger pack some of whom were shot by a local farmer for pestering sheep were abandoned by the roadside; they had clearly never been walked and were very nervous and afraid. Lost Dogs of Dumfries and Galloway and the police undertook a huge operation to secure their rescue and the dogs were subsequently brought to us. The dogs, known colloquially as the "Moffat Six" received significant press interest and we were extremely grateful to members of the public who donated to the charity to support their rehabilitation. The dogs have required significant time and investment to build their trust and training.

In January 2024, a young stray dog called Nova was brought in to us and identified as an XL-type bully (according to the government guidelines) by a panel of four people who work with this type of dog every week. The kennels team worked extremely hard to identify a suitable owner who would be willing to take on this dog given the legislation on XL bully types that was due to be introduced within just a few weeks. Unfortunately, no suitable owner was found and with new legislation brought into place on 23 February 2024, we were obliged to put him to sleep. A complaint was later made to the Charity about this case in Summer 2024 and so we undertook a full internal review of the case, consulting with external parties, including the police, industry bodies and Chief Superintendent of the Scottish SPCA, Mike Flynn. These parties have examined Nova's case and confirmed we acted entirely within the law. Our members and the general public have been very supportive during this time.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

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FOR THE YEAR ENDED 28 FEBRUARY 2024

Education

In 2023 the charity undertook a number of local activities to support education about dog welfare. We took our mobile trailer to eight local events (agricultural shows etc.) to raise awareness of good dog husbandry and the charity's activities.

Members of the kennels team also visited schools and local communities to share best practice and provide support and advice to dog owners and potential dog owners

Fund raising

In 2022/3, the charity, following a detailed review, decided to employ two retail coordinators to support our charity shops and improve volunteer management, flow of goods across the stores, maximise sales and increase shop opening hours.

As with many charity shops it has become increasingly challenging to secure sufficient volunteers for the shops to be open all the time, and, with an ageing population we have been concerned about the pressure on volunteers without paid support. Initially, there was concern by members and the local community that the retail coordinators were not necessary but this has been completely turned around and we now have the full support the local community after the benefits of their employment have been seen. Such is the weight of enthusiasm and success of their employment, the board of trustees will be considering a part-time manager for each of our stores in 2024 in place of the retail coordinators.

A number of upgrades have been undertaken in our stores across the region and our Castle Douglas store has moved to a larger premises with a view to maximising sales in this area. We are confident that with the plans in place and the introduction of new policies for shop volunteers that have been introduced we will be able to maximise our return.

2023 was the twentieth anniversary of the charity and a number of charitable activities were undertaken by staff and volunteers in recognition of our birthday helping to raise funds and awareness of the charity.

Financial review

The total income of the charity in the accounting period was £727,277. The principal funding sources for the Charity in 2023/4 were income from charity retail sales of donated goods £294,777, donations and legacies £348,573. Almost £31,000 was received in adoption fees. The charity also received income for sales of merchandise, paddock rental and grooming room rental £1,714.

A gift in kind from Red Hot Irons Ltd of £980.99 covering the purchase of a laptop computer for the kennels manager and IT database development was made.

The Society ended the year with a surplus of £263,458. Whilst the charity continues to hold healthy reserves we will be undertaking major capital expenditure in 2024 and the surplus from this financial accounting period will go some way to supporting our planned activities for growth expansion and cover accompanying support costs.

Reserves policy

The charity's reserves policy remains unchanged with a minimum reserve level set at 1 years running costs, capital replacement costs of £100k and project funding costs of £350k.

The total expenditure for operations in 2023/2024 was £499,801. Our minimum planned reserves for 2024/25 is therefore set at £949,801.

The Board undertakes an annual review of the reserves policy to ensure it reflects current activities of the charity and amounts held in reserve are sufficient meet the financial and charitable obligations should funding significantly diminish for any reason.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2024

Plans for future periods

In 2024, the board of trustees are planning on significant investment in increasing the capacity of kennels available to the charity through the purchase of an appropriate site in SW Scotland which will support our charitable activities to the West of the region. We also aim to finalise plans for the upgrade of our current site and instruct work to commence.

We also plan to introduce paid shop managers for each of our retail charity stores to maximise sales and support volunteer management.

Internally we will be aiming to improve governance, introduce new policies and update our appraisal system for paid staff. Training plans will also be implemented for paid staff.

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:

Patricia Bryant	
John Hay	(Resigned 30 October 2023)
Kirstie Hepburn	
Caroline Fraser	(Resigned 30 October 2023)
Rebecca Haugen	(Resigned 1 April 2023)
Fred Trigg	(Resigned 15 April 2023)
Erin Lockerbie	
Fiona Campbell	(Appointed 30 October 2023)
Aikaterini Balani	(Appointed 30 October 2023 and resigned 11 June 2024)
Annette Williamson	(Appointed 30 October 2023)
Fiona Chisholm	(Resigned 30 October 2023)

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. During this period DGCRC was managed by six trustees, led initially by Fiona Chisholm until her retirement at the AGM in September 2023 and subsequently by Patricia Bryant. The trustees, or any member of DGCRC can recommend a trustee for appointment.

Kirstie Hepburn continues as treasurer of the board of trustees and Erin Lockerbie assumed the role of company secretary following the AGM.

Three new trustees were appointed during this accounting period, Annette Williamson, Fiona Campbell and Aikaterini Balani (subsequently resigned June 2024).

At the AGM in September 2023 the members approved the motion to update the Memorandum and Articles of Association to allow the trustees to fix the quorum of the board for the transaction of business to one third of the board or three directors whichever is the greater ensuring that business could continue even if a trustee were to resign.

The trustees, who are the directors for the purpose of company law, are responsible for the strategy and governance of the organisation. A kennels manager is delegated to manage the day-to-day activities of the charity and supervise the retail coordinator. Seven salaried full time staff and three part-time staff support the kennels manager at DGCRC and approximately 28 volunteers support the staff at the kennels. During this accounting period, two part-time staff supported the retail activities of the shops helped by approximately 110 volunteers.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2024

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.

A new trustee induction pack was approved in November 2023 providing additional information and support for new trustees.

The trustees have undertaken training in MS Sharepoint and had a presentation delivered on risk management. A newsletter is circulated twice yearly on training opportunities, online resources and more. A video link on trustee governance training has also been shared.

All staff are paid at or above the national living wage. No member of staff is currently paid more than 26% above minimum national living wage. The trustees are unpaid.

The Society is heavily reliant on the time, expertise and energy of its volunteers including those who support our retail stores and those who give their time to help care for our dogs.

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

.....
Patricia Bryant
Chair of the Board of Trustees
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 2024, which are set out on pages 7 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:

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2024

Current financial year ended 28 February 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	360,803	-	-	360,803	186,374
Other trading activities	4	346,861	-	-	346,861	295,383
Investments	5	19,613	-	-	19,613	12,616
Total income		727,277	-	-	727,277	494,373
Expenditure on:						
<u>Charitable activities</u>						
General activities	6	499,369	-	-	499,369	405,478
Barn improvement	6	-	-	432	432	432
Total charitable expenditure		499,369	-	432	499,801	405,910
Net gains/(losses) on investments	11	35,982	-	-	35,982	(4,545)
Net movement in funds		263,890	-	(432)	263,458	83,918
Fund balances at 1 March 2023		955,253	946,785	84,061	1,986,099	1,902,181
Fund balances at 28 February 2024		1,219,143	946,785	83,629	2,249,557	1,986,099

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

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 2024

Prior financial year ended 28 February 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	3	186,374	-	-	186,374
Other trading activities	4	295,383	-	-	295,383
Investments	5	12,616	-	-	12,616
Total income		494,373	-	-	494,373
Expenditure on:					
<u>Charitable activities</u>					
General activities	6	405,478	-	-	405,478
Barn improvement	6	-	-	432	432
Total charitable expenditure		405,478	-	432	405,910
Net gains/(losses) on investments	11	(4,545)	-	-	(4,545)
Net movement in funds		84,350	-	(432)	83,918
Fund balances at 1 March 2022		870,903	946,785	84,493	1,902,181
Fund balances at 28 February 2023		955,253	946,785	84,061	1,986,099

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

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 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		632,369		672,176
Investments	14		728,876		682,976
			1,361,245		1,355,152
Current assets					
Stocks	15	3,565		3,461	
Debtors	16	22,697		20,172	
Cash at bank and in hand		888,765		627,831	
			915,027		651,464
Creditors: amounts falling due within one year	17		(26,715)		(20,517)
Net current assets			888,312		630,947
Total assets less current liabilities			2,249,557		1,986,099
The funds of the charity					
Restricted income funds	19		83,629		84,061
Unrestricted funds - general	20		1,219,143		955,253
Unrestricted funds - designated	21		946,785		946,785
			2,249,557		1,986,099

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 2024.

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

.....
 Patricia Bryant
Chair of the Board of Trustees

Company registration number SC244816 (Scotland)

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2024

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 or grantors 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 2024

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	94,706	78,385
Legacies	265,097	105,346
Grants	1,000	-
Loss of revenue insurance	-	2,643
	<u>360,803</u>	<u>186,374</u>
Donations and gifts		
Donations	93,067	67,579
Gift Aid reclaimed	1,639	10,806
	<u>94,706</u>	<u>78,385</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,504	8,746
Shop income	294,778	246,801
Letting and licensing arrangements	32,353	32,031
Sponsorships and social lotteries	3,905	3,284
Other income	6,321	4,521
	<u>346,861</u>	<u>295,383</u>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	13,770	10,289
Other income	5,843	2,327
	<u>19,613</u>	<u>12,616</u>

6 Charitable activities

	General activities 2024 £	Barn improvement 2024 £	Total 2024 £	General activities 2023 £	Barn improvement 2023 £	Total 2023 £
Staff costs	263,371	-	263,371	189,348	-	189,348
Depreciation and impairment	39,375	432	39,807	40,462	432	40,894
Premises expenses	76,144	-	76,144	76,167	-	76,167
Repairs and renewals	5,846	-	5,846	4,343	-	4,343
Staff training	380	-	380	393	-	393
Staff expenses	2,356	-	2,356	1,070	-	1,070
Merchandise and fundraising	17,386	-	17,386	14,792	-	14,792
Veterinary, medicine and food	58,592	-	58,592	47,673	-	47,673
Hire of equipment	5,531	-	5,531	4,027	-	4,027
	<u>468,981</u>	<u>432</u>	<u>469,413</u>	<u>378,275</u>	<u>432</u>	<u>378,707</u>
Share of support costs (see note 7)	21,571	-	21,571	22,645	-	22,645
Share of governance costs (see note 7)	8,817	-	8,817	4,558	-	4,558
	<u>499,369</u>	<u>432</u>	<u>499,801</u>	<u>405,478</u>	<u>432</u>	<u>405,910</u>
Analysis by fund						
Unrestricted funds - general	499,369	-	499,369	405,478	-	405,478
Restricted funds	-	432	432	-	432	432
	<u>499,369</u>	<u>432</u>	<u>499,801</u>	<u>405,478</u>	<u>432</u>	<u>405,910</u>

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

7 Support costs allocated to activities

	2024	2023
	£	£
Office running costs	7,317	7,752
Motor costs	5,348	6,346
Bank & merchant charges	8,908	8,547
Governance costs	8,815	4,558
	30,388	27,203
	30,388	27,203
Analysed between:		
Charitable activities	30,388	27,203
	30,388	27,203

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	39,807	40,894
	39,807	40,894
	39,807	40,894

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	13	12
	13	12
	13	12

Employment costs

	2024	2023
	£	£
Wages and salaries	246,484	179,217
Social security costs	12,124	6,813
Other pension costs	4,452	3,318
	263,060	189,348
	263,060	189,348

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 2024

11 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	21,053	(9,491)
Sale of investments	14,929	4,946
	<u>35,982</u>	<u>(4,545)</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Equipment £	Office equipment £	Motor vehicles £	Total £
Cost						
At 1 March 2023	113,131	913,648	40,307	17,327	36,405	1,120,818
At 28 February 2024	<u>113,131</u>	<u>913,648</u>	<u>40,307</u>	<u>17,327</u>	<u>36,405</u>	<u>1,120,818</u>
Depreciation and impairment						
At 1 March 2023	-	367,647	37,382	13,328	30,285	448,642
Depreciation charged in the year	-	36,546	731	1,000	1,530	39,807
At 28 February 2024	<u>-</u>	<u>404,193</u>	<u>38,113</u>	<u>14,328</u>	<u>31,815</u>	<u>488,449</u>
Carrying amount						
At 28 February 2024	<u>113,131</u>	<u>509,455</u>	<u>2,194</u>	<u>2,999</u>	<u>4,590</u>	<u>632,369</u>
At 28 February 2023	<u>113,131</u>	<u>546,001</u>	<u>2,925</u>	<u>3,999</u>	<u>6,120</u>	<u>672,176</u>

Property improvements include leasehold improvements of £469,333 (2023: £503,834). 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 2024

14 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 March 2023 & 28 February 2024	682,507	469	682,976
Carrying amount			
At 28 February 2024	682,507	469	682,976
At 28 February 2023	682,507	469	682,976

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	3,565	3,461

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	885	451
Other debtors	15,379	16,348
Prepayments and accrued income	6,433	3,373
	22,697	20,172

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	4,016	2,160
Trade creditors	14,684	12,731
Accruals and deferred income	8,015	5,626
	26,715	20,517

18 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,452	3,318

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

18 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 March 2023	Resources expended	At 28 February 2024
	£	£	£
	84,061	(432)	83,629
	<u>84,061</u>	<u>(432)</u>	<u>83,629</u>
Previous year:	At 1 March 2022	Resources expended	At 28 February 2023
	£	£	£
	84,493	(432)	84,061
	<u>84,493</u>	<u>(432)</u>	<u>84,061</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2023	Incoming resources	Resources expended	Gains and losses	At 28 February 2024
	£	£	£	£	£
General funds	955,253	727,277	(499,369)	35,982	1,219,143
	<u>955,253</u>	<u>727,277</u>	<u>(499,369)</u>	<u>35,982</u>	<u>1,219,143</u>
Previous year:	At 1 March 2022	Incoming resources	Resources expended	Gains and losses	At 28 February 2023
	£	£	£	£	£
General funds	870,903	494,373	(405,478)	(4,545)	955,253
	<u>870,903</u>	<u>494,373</u>	<u>(405,478)</u>	<u>(4,545)</u>	<u>955,253</u>

21 Unrestricted funds - designated

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

DUMFRIES AND GALLOWAY CANINE RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 28 February 2024 are represented by:				
Tangible assets	627,173	-	5,196	632,369
Investments	234,949	493,927	-	728,876
Current assets/(liabilities)	357,020	452,858	78,434	888,312
	1,219,142	946,785	83,630	2,249,557
	1,219,142	946,785	83,630	2,249,557

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 28 February 2023 are represented by:				
Tangible assets	588,115	-	84,061	672,176
Investments	189,049	493,927	-	682,976
Current assets/(liabilities)	178,089	452,858	-	630,947
	955,253	946,785	84,061	1,986,099
	955,253	946,785	84,061	1,986,099

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).