

CHARITY REGISTRATION NUMBER: SC024873

**BANFF & ABERDEENSHIRE RESCUE & REHOMING  
KENNELS**

**UNAUDITED FINANCIAL STATEMENTS**

**30 SEPTEMBER 2024**

**RITSONS**

Chartered Accountants  
26-30 Marine Place  
Buckie  
Moray  
AB56 1UT

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## FINANCIAL STATEMENTS

Year ended 30 September 2024

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## TRUSTEES' ANNUAL REPORT

Year ended 30 September 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Banff & Aberdeenshire Rescue & Rehoming Kennels

**Charity registration number** SC024873

**Principal office** 43 Low Street  
Banff  
Aberdeenshire  
AB45 1AU

### THE TRUSTEES



(Resigned 24 February 2025)  
(Resigned 11 December 2023)

**Company secretary**



**Independent examiner**

Ritsons  
26-30 Marine Place  
Buckie  
Moray  
AB56 1UT

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 30 September 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is an unincorporated association governed by a written constitution adopted by its members. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law. The charity is managed by a Board of Management referred to as "The Executive". Eligibility for membership of the charity, and membership of the Executive is governed by the trust deed. Members of the Executive committee are Trustees for the purposes of charity law and are referred to as Trustees throughout this report.

All Trustees shall hold office for one year, but will be eligible for immediate re-election. The minimum number of Trustees is five and the maximum number is nine; a quorum shall be three. The Trustees shall elect the office bearers.

**The methods adopted for the recruitment and appointment of new Trustees** Trustees are elected by the members present and voting at the Annual General Meeting held within nine calendar months of each financial year end.

**The policies and procedures adopted for the induction and training of Trustees** The charity has a policy of do's and don'ts for the training of Trustees and this follows the guidelines laid down by OSCR for trustees.

**The organisational structure of the charity and how decisions are made** The Charity is managed by a Board of Management referred to as "The Executive". The duty of the Executive is to promote the objective of BARRK as referred to in its constitution, and to meet at least once every three months to discuss all matters relating to the operational and financial affairs of the Charity. Minutes will be taken at all meetings and kept as a true record.

**The major risks to which the charity is exposed and the systems in place to mitigate risks** The Trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The Trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Volunteers are crucial to the operation of the charity as both the Trustees and the staff of the charity shop are volunteers. The Board of the charity are very grateful to all the volunteers who participate in the running of the charity.

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 30 September 2024

### OBJECTIVES AND ACTIVITIES

#### **Brief summary of the objects as per the governing document**

To relieve the suffering of abandoned, unwanted, neglected and abused dogs and puppies.

#### **The charity's aims including the changes or differences it seeks to make through its activities**

To educate the public in the skills associated with good management and responsible dog ownership.

#### **Explanation of the charity's main objectives for the year**

To take dogs for rehoming at the request of their owners who may have found themselves in a position of not being able to care for their dogs anymore.

#### **The charity's strategies for achieving its stated objectives**

To operate a charity shop selling donated goods and to hold fundraising events and to invite contributions. To maintain a policy of public awareness of responsible dog ownership. The rental of kennel space across the North East of Scotland for the use of dogs awaiting rehoming.

### ACHIEVEMENTS AND PERFORMANCE

As the charity approached the end of its 28th financial year, the demand on our service from the public has continued to increase. This is due in part to the fall out of covid coupled with the financial burden that dog owners are facing with ever increasing costs associated with veterinary care. It is beginning to emerge that some members of the public again are finding the financial burden of insurance another factor that forces them to come to the decision to offer the dog up for adoption. Given the overall costs associated with being a pet owner this to some extent reduces our pool of potential adopters as members of the public become more acutely aware of the financial burden of having a dog in their life. The charity has also begun to experience enquiries from members of the public seeking advice on placing their dog for adoption from as far afield as England as it has become apparent that dog rescue centres up and down the country are at capacity. We, at BARRK, will always strive to offer support and advice to individuals in pointing them in the direction of alternative organisations and facilities that may be better placed to provide a more niche support.

The charity homed 71 dogs in the year. We continue to make use of the commercial kennel facilities based in Elgin who have been immensely supportive of our work over the 25 years we have used them. We continue to enjoy very favourable rates and [REDACTED] the proprietor, has always been at pains to try and ensure that the charity's kennelling budget is not overstretched given that our core cost for kennelling continues to be one of the major financial commitments of the charity and BARRK is immensely appreciative of the kennel facilities efforts to help minimise our financial outlay. Despite like so many other businesses, BARRK included, they themselves are experiencing a huge increase in fuel costs.

Our charity shop is our main source of income and the charity has been fortunate in that not only with the location being close to the bus stop which creates bigger footfall but also members of the public who continue to donate on a regular basis. This ensures that the shop, which is run by a brilliant team of volunteers, has a vast array of ever-changing stock which has enticed more customers which in turn has increased revenue. This is a very welcome factor as again like so many other businesses BARRK has experienced a huge jump in fuel costs and also veterinary costs.

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 30 September 2024

### FINANCIAL REVIEW

#### **Policies on reserves**

The Trustees have resolved to establish reserves to provide for future activities, and the Trustees have wide powers of investment.

Within those powers, a policy has been determined that the existing assets be retained to produce income which is wholly utilised to support existing activities. The intention in the immediate future is to restore the balance of the capital held in order to preserve the income necessary to maintain the activities of the charity.

Reserves held are considered only sufficient to cover a reasonable period of expenditure, should further income fail to materialise and are held in an interest bearing bank account. Investment policies have yet to be considered, as the charity has maintained a healthy bank balance.

### PLANS FOR FUTURE PERIODS

The charity is committed to ensuring that kennel costs are closely monitored as this is one element of major expenditure for the charity.

Veterinary costs are also a large drain on the charity's resources and the charity has introduced the use of buying pet drugs on line for those dogs that are in long term foster and require continuous medication and for those dogs that come with a pre-existing medical condition that the charity has committed to fund the charity anticipates that this will result in a decrease in veterinary costs.

The trustees' annual report was approved on .....13/06/25..... and signed on behalf of the board of trustees by:

  
Trustee

# **BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS**

**Year ended 30 September 2024**

I report to the trustees on my examination of the financial statements of Banff & Aberdeenshire Rescue & Rehoming Kennels ('the charity') for the year ended 30 September 2024.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

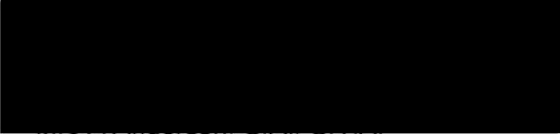
I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

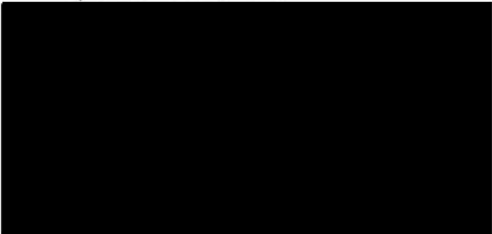
### **INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Independent Examiner



# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 September 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	27,647	<b>27,647</b>	32,582
Charitable activities	5	17,025	<b>17,025</b>	13,410
Other trading activities	6	55,927	<b>55,927</b>	47,170
Other income	7	–	–	28
<b>Total income</b>		<u>100,599</u>	<u><b>100,599</b></u>	<u>93,190</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	<u>98,329</u>	<u><b>98,329</b></u>	<u>105,732</u>
<b>Total expenditure</b>		<u>98,329</u>	<u><b>98,329</b></u>	<u>105,732</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>2,270</u>	<u><b>2,270</b></u>	<u>(12,542)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		15,720	<b>15,720</b>	28,262
<b>Total funds carried forward</b>		<u>17,990</u>	<u><b>17,990</b></u>	<u>15,720</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## STATEMENT OF FINANCIAL POSITION

30 September 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	6,230	7,138
<b>Current assets</b>			
Debtors	14	9,547	5,599
Cash at bank and in hand		7,004	15,813
		<u>16,551</u>	<u>21,412</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>4,791</u>	<u>12,830</u>
<b>Net current assets</b>		<u>11,760</u>	<u>8,582</u>
<b>Total assets less current liabilities</b>		<u>17,990</u>	<u>15,720</u>
<b>Net assets</b>		<u>17,990</u>	<u>15,720</u>
<b>Funds of the charity</b>			
Unrestricted funds		17,990	15,720
<b>Total charity funds</b>	16	<u>17,990</u>	<u>15,720</u>

These financial statements were approved by the board of trustees and authorised for issue on 13/09/25, and are signed on behalf of the board by:

  
Trustee

The notes on pages 8 to 13 form part of these financial statements.

# **BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS**

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 30 September 2024**

### **1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 43 Low Street, Banff, Aberdeenshire, AB45 1AU.

### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### **3. ACCOUNTING POLICIES**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 30 September 2024

### 3. ACCOUNTING POLICIES *(continued)*

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Tangible assets**

Tangible assets are initially recorded at cost.

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 30 September 2024

### 3. ACCOUNTING POLICIES *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% reducing balance
Equipment	-	15% reducing balance

### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Legacies</b>				
Legacies	500	<b>500</b>	-	-
<b>Gifts</b>				
Gift aid claim	3,512	<b>3,512</b>	2,000	2,000
Revenue grants and donations	23,330	<b>23,330</b>	30,112	30,112
Members' subscriptions	305	<b>305</b>	470	470
	<u>27,647</u>	<u><b>27,647</b></u>	<u>32,582</u>	<u>32,582</u>

### 5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Primary purpose - rehoming fees	17,025	<b>17,025</b>	13,410	13,410

### 6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	1,637	<b>1,637</b>	1,768	1,768
Shop income from sale of donated goods	54,290	<b>54,290</b>	45,402	45,402
	<u>55,927</u>	<u><b>55,927</b></u>	<u>47,170</u>	<u>47,170</u>

### 7. OTHER INCOME

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Virgin Cash Back	-	<b>-</b>	28	28

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 30 September 2024

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Core expenses	96,086	<b>96,086</b>	103,144	103,144
Support costs	<u>2,243</u>	<b><u>2,243</u></b>	<u>2,588</u>	<u>2,588</u>
	<u>98,329</u>	<b><u>98,329</u></b>	<u>105,732</u>	<u>105,732</u>

### 9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Core expenses	96,086	–	<b>96,086</b>	103,144
Governance costs	–	<u>2,243</u>	<b><u>2,243</u></b>	<u>2,588</u>
	<u>96,086</u>	<u>2,243</u>	<b><u>98,329</u></b>	<u>105,732</u>

### 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>908</u>	<u>1,162</u>

### 11. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>23,170</u>	<u>20,671</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 12. TRUSTEE REMUNERATION AND EXPENSES

The trustees did not receive any remuneration and were not reimbursed for any expenses.

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 30 September 2024

### 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
<b>At 1 October 2023 and 30 September 2024</b>	<u>2,628</u>	<u>23,821</u>	<u>4,027</u>	<u>30,476</u>
<b>Depreciation</b>				
At 1 October 2023	–	21,501	1,837	<b>23,338</b>
Charge for the year	–	580	328	<b>908</b>
<b>At 30 September 2024</b>	<u>–</u>	<u>22,081</u>	<u>2,165</u>	<u>24,246</u>
<b>Carrying amount</b>				
<b>At 30 September 2024</b>	<u>2,628</u>	<u>1,740</u>	<u>1,862</u>	<u>6,230</u>
At 30 September 2023	<u>2,628</u>	<u>2,320</u>	<u>2,190</u>	<u>7,138</u>

### 14. DEBTORS

	2024 £	2023 £
Trade debtors	<b>9,111</b>	5,599
Prepayments and accrued income	<b>436</b>	–
	<u><b>9,547</b></u>	<u>5,599</u>

### 15. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<b>4,141</b>	12,180
Accruals and deferred income	<b>650</b>	650
	<u><b>4,791</b></u>	<u>12,830</u>

### 16. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted funds

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
General funds	<u>15,720</u>	<u>100,599</u>	<u>(98,329)</u>	<u>17,990</u>

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2023 £
General funds	<u>28,262</u>	<u>93,190</u>	<u>(105,732)</u>	<u>15,720</u>

# BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 30 September 2024

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	6,230	<b>6,230</b>
Current assets	16,551	<b>16,551</b>
Creditors less than 1 year	(3,225)	<b>(3,225)</b>
<b>Net assets</b>	<u>19,556</u>	<u><b>19,556</b></u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	7,138	7,138
Current assets	21,412	21,412
Creditors less than 1 year	(12,830)	(12,830)
<b>Net assets</b>	<u>15,720</u>	<u>15,720</u>