

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Orkney Drugs Dog SCIO

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for the year ended 31 March 2024

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Orkney Drugs Dog SCIO

Report of the Trustees **for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable purposes

To contribute to the reduction of the supply of controlled substances coming in to Orkney through the detection deterrent work as provided by a dog handler and trained drug detection dogs. Helping to prevent access to harmful substances for the health benefit of the people of Orkney and the neighbouring local authority areas. To work in partnership with other agencies to increase public knowledge and to educate the community as to the extent of drug misuse, its damaging effects on individuals, families, society in general and the economy.

ACHIEVEMENT AND PERFORMANCE

Achievements

Orkney Drugs Dog continues to meet the aims and objective of the Charity, with a significant number of visits to various educational establishments and community groups where over 1900 people attended events over the year 2023/24. Those attending had the opportunity to learn more about the dangers of substance use, the effect it has not only on the individual but also the more widespread effects on families and communities. The sessions also included information on where to access support and advice for those affected by issues relating to substance use.

Detection and deterrent work was ongoing with regular visits to the Royal Mail and Freight depots as well as points of entry including the airport and ferry ports. Having a second drugs dog has enabled increased activity and adds resilience to the service provision. Illegal substances to the value of approximately £26,000 were detected over the period April 2023 to March 2024.

Fundraising Activities

Fundraising activities continued throughout the year, with attendance at the KGS Craft Fair in April (£225.50 raised), the County Show in August (£256.71 raised), Stenness Fun Day in September (£60 raised), KGS Craft Fair in November (£802.11 raised). The final fundraiser of 23/24 was the KGS Wedding Exhibition in March which was a significant event organised by Board member Moira Kelday, and which raised £526.80 for the Charity.

As ever, attendance at various events enables ODD to raise awareness of the work of the Charity and in particular to spread the message about the dangers of illicit substances and where to go for help in relation to substance use issues.

We continue to receive funding through the extended commissioned services contract with Orkney Drug and Alcohol Partnership, which has been most welcome as this funding covers a significant proportion of the annual running costs of the Charity.

ODD also receives donations from local organisations as well as local businesses who provide both financial and in-kind support.

We are grateful to Repsol Sinopec for a donation of £1,000, Lamb Holm Enterprises for a donation of £1,000, and to numerous individuals and community groups for their financial support. We are grateful to the following for their ongoing in kind support:-

Flett and Carmichael Veterinary Services for ongoing vet care of Zoe and Keegan.

Bayview Garage for provision of MOT and some mechanical services.

Highland Industrial Supplies for sourcing and providing Dog Food.

Scottish Fire and Rescue Service for provision of office accommodation and use of utilities.

Marwick Kennels and Cattery for continuing to provide complimentary kennelling during periods of annual leave.

The level of local support is very much appreciated particularly in the current financial climate as costs increase and fundraising becomes more challenging.

Orkney Drugs Dog SCIO

Report of the Trustees for the year ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

The reserves will be used in future years to continue funding the services of a drugs dog and handler for Orkney. The funds held currently stand at £121,891, of which £15,811 are restricted and £33,080 unrestricted and £73,000 are designated for projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

Charity constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) and was formed on 29 June 2017.

Recruitment and appointment of trustees

The charity's trustees are appointed or reappointed at the Annual General Meeting for a period of two years. The original subscribers to the Constitution are deemed to be the original trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

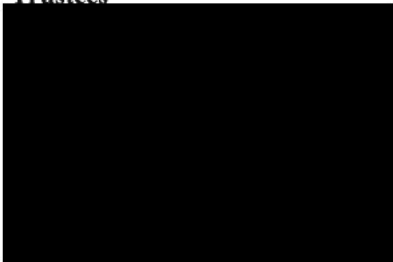
Registered Charity number

SC047543

Principal address

SFRS Orkney District Office
Great Western Road
Kirkwall
Orkney
KW15 1QS

Trustees

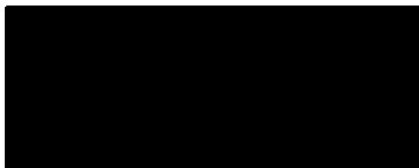


Independent Examiner



Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 23 July 2024 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Orkney Drugs Dog SCIO

I report on the accounts for the year ended 31 March 2024 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts.


Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants of Scotland

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

23 July 2024

Orkney Drugs Dog SCIO

Statement of Financial Activities
for the year ended 31 March 2024

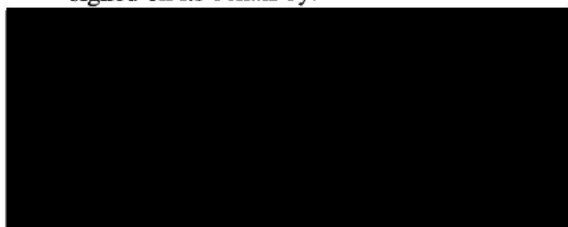
	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,833	-	3,833	6,646
Charitable activities					
Drug Reduction Project		-	34,970	34,970	44,357
Other trading activities	2	2,126	-	2,126	6,005
Total		5,959	34,970	40,929	57,008
EXPENDITURE ON					
Raising funds	3	1,668	-	1,668	1,761
Charitable activities					
Drug Reduction Project		-	36,644	36,644	48,793
Total		1,668	36,644	38,312	50,554
NET INCOME/(EXPENDITURE)		4,291	(1,674)	2,617	6,454
RECONCILIATION OF FUNDS					
Total funds brought forward		101,789	17,485	119,274	112,820
TOTAL FUNDS CARRIED FORWARD		106,080	15,811	121,891	119,274

Orkney Drugs Dog SCIO

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		106,080	15,811	121,891	119,274
NET CURRENT ASSETS		106,080	15,811	121,891	119,274
TOTAL ASSETS LESS CURRENT LIABILITIES		106,080	15,811	121,891	119,274
NET ASSETS		106,080	15,811	121,891	119,274
FUNDS	7				
Unrestricted funds				106,080	101,789
Restricted funds				15,811	17,485
TOTAL FUNDS				121,891	119,274

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2024 and were signed on its behalf by:



Notes to the Financial Statements
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,126	6,005

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fund raising costs	275	360
Support costs	1,393	1,401
	1,668	1,761

Orkney Drugs Dog SCIO

Notes to the Financial Statements - continued
for the year ended 31 March 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

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

	2024	2023
Operational	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,046	2,600	6,646
Charitable activities			
Drug Reduction Project	-	44,357	44,357
Other trading activities	4,911	1,094	6,005
Total	<u>8,957</u>	<u>48,051</u>	<u>57,008</u>
EXPENDITURE ON			
Raising funds	1,761	-	1,761
Charitable activities			
Drug Reduction Project	-	48,793	48,793
Total	<u>1,761</u>	<u>48,793</u>	<u>50,554</u>
NET INCOME/(EXPENDITURE)	7,196	(742)	6,454
RECONCILIATION OF FUNDS			
Total funds brought forward	94,593	18,227	112,820
TOTAL FUNDS CARRIED FORWARD	<u>101,789</u>	<u>17,485</u>	<u>119,274</u>

Orkney Drugs Dog SCIO

Notes to the Financial Statements - continued
for the year ended 31 March 2024

7. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	101,789	4,291	106,080
Restricted funds			
Orkney Alcohol & Drugs Partnership	17,485	(1,674)	15,811
TOTAL FUNDS	<u>119,274</u>	<u>2,617</u>	<u>121,891</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,959	(1,668)	4,291
Restricted funds			
Orkney Alcohol & Drugs Partnership	34,970	(36,644)	(1,674)
TOTAL FUNDS	<u>40,929</u>	<u>(38,312)</u>	<u>2,617</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	94,593	7,196	101,789
Restricted funds			
Orkney Alcohol & Drugs Partnership	18,227	(742)	17,485
TOTAL FUNDS	<u>112,820</u>	<u>6,454</u>	<u>119,274</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,957	(1,761)	7,196
Restricted funds			
Orkney Alcohol & Drugs Partnership	48,051	(48,793)	(742)
TOTAL FUNDS	<u>57,008</u>	<u>(50,554)</u>	<u>6,454</u>

Orkney Drugs Dog SCIO

Notes to the Financial Statements - continued
for the year ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	94,593	11,487	106,080
Restricted funds			
Orkney Alcohol & Drugs Partnership	18,227	(2,416)	15,811
TOTAL FUNDS	<u>112,820</u>	<u>9,071</u>	<u>121,891</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,916	(3,429)	11,487
Restricted funds			
Orkney Alcohol & Drugs Partnership	83,021	(85,437)	(2,416)
TOTAL FUNDS	<u>97,937</u>	<u>(88,866)</u>	<u>9,071</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Orkney Drugs Dog SCIO

Detailed Statement of Financial Activities
for the year ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,833	6,646
Other trading activities		
Fundraising events	2,126	6,005
Charitable activities		
Grants	34,970	44,357
Total incoming resources	40,929	57,008
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	275	360
Charitable activities		
Handler Costs	30,929	42,682
Travelling	1,327	2,467
Motor expenses	4,388	3,644
	36,644	48,793
Support costs		
Management		
Insurance	566	505
Telephone	108	108
IT costs, posts & stationery	689	771
Advertising & promotion	30	17
	1,393	1,401
Total resources expended	38,312	50,554
Net income	2,617	6,454