The 3 R's Horse Rescue Centre

SCOTTISH CHARITY NO: SC047724

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 10 SEPTEMBER 2024

The 3 R's Horse Rescue Centre

DIRECTORS REPORT FOR THE YEAR ENDED THE 10 SEPTEMBER 2024

The directors, who are directors for the purposes of the Companies act, present their report and the financial statements of the charity for the year ended the 10 September 2024.

Legal Status

The trust is recognised by Inland Revenue as a charity. The business of the company is managed by a board of Trustees who are appointed from time to time in accordance with the Articles of Association. The members of the board of Trustees are directors of the company.

Objectives

The advancement of animal welfare by the rescuing of equines in need, where their health and wellbeing is threatened and bringing them to a place of safety. The advancement of animal welfare via the rehabilitation of rescued equines, through groundwork, agility and ridden work. The advancement of animal welfare through the re homing of rehabilitated equines to suitably vetted homes.

Results

The results for the year and the charity's financial position at the end of the year are shown on page 4.

Responsibilities of Directors

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

For the twelve months ended 10 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities: the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statement comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The director's report has been prepared in accordance with the special provisions of Part V11 of the Companies Act relating to Small companies.

Registered Office: [redacted]

Signed by order of the directors

Date

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Company Secretary

The 3 R's Horse Rescue Centre

Independent Examiner's report to Directors of
The 3 R's Rescue Centre

Report to the Trustees of The 3 R's Horse Rescue Centre on the accounts for the year ended 10 September 2024.

The charity's trustees are responsible for the preparation of the accounts in accordance with the term of the Charities and Trustees Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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.

My examination is 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 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 accounts.

In the course of 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 comply with Regulation 9 of the 2006 Accounts Regulations

Have not been met, or

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

[redacted]

Date 01/07/2025

The 3 R's Horse Rescue Centre

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR TO 10 SEPTEMBER 2024

	Notes	£	2024 £	2023 £
Incoming Resources				
Sponsorship			3,172	0
Donations			37,980	19,779
Grants			90,835	86,888
Charitable Activities			86,777	45,185
Other			0	37,697
			218,764	189,549
Charitable Expenditure				
Cost of activities in furtherance of Charitable objectives	2	203,496		174,309
Management & Administration	3	2,965		150
			206,461	174,459
Net movement in funds for the period			**12,303**	**15,090**
Total funds at the start of the year			15,090	37,037
Total funds at the end of the year			**64,430**	**52,127**

For the twelve months ended 10 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities: the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

[redacted]

24th June 2025

The 3 R's Horse Rescue Centre

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED THE 10 SEPTEMBER 2024

1. Accounting policies

(a) Accounting convention
The financial statements have been prepared under the historic cost convention and are in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 1992 and Accounting and Reporting by Charities: Statement of recommended Practise.

(b) Basis of incarnation
The company is incorporated as a registered charity, registered on 11 September 2017 as SC047724.

(c) Donations
Donations are included in the year in which they are received.

(d) Expenditure
All expenditure is included on a cash basis.

2. Cost of activities in furtherance of Charitable Objectives

	2024	2023
	£	£
Feed, bedding, insurance & equine expenses	180,639	168,873
Fundraising	11,332	5,436
Repairs and Maintenance	11,525	0
	203,496	174,309

3. Management and administration

	2024	2023
	£	£
Postage & Printing	2,218	0
Professional	747	150
	2,965	150

The 3R's Horse Rescue Centre

BALANCE SHEET AS AT 10TH SEPTEMBER 2024

	2024	2023
	£	£
FIXED ASSETS		
Opening balance	22,179	7,425
3Rs Assets and Equipment – Acquired	7,594	14,754
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	29,773	22,179
CURRENT ASSETS		
Debtor	0	0
Bank Balance	34,657	29,948
CURRENT LIABILITY	0	0
FUNDS	64,430	52,127
Funds		
Unrestricted Funds	64,430	52,127

Signed

[redacted]

24th June 2025

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name THE 3RS HORSE RESCUE CENTRE.						
Registered charity number	SC 047724						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	11	09	2023	to	10	09	2024
Set out on pages						(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 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 comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or [redacted]

Signed:** [redacted]

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures