

# **PET FOSTERING SERVICE SCOTLAND**

**(A company limited by guarantee)**

**Annual Report & Financial Statements**

**For the year ended**

**31 March 2019**



**Company No SC344077**

**Scottish Charity No SC015672**

# **ANNUAL REPORT & FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2019

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## **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2019.

#### **OBJECTS & ACTIVITIES**

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The charity purposes are;

- a) The advancement of animal welfare

The main activities to achieve this purpose are

- a) Providing short term care in the homes of volunteer fosterers for domestic pets whose owners temporally cannot provide that care, because of health or similar personal problems and returning pets to their owners whenever possible.
- b) Helping with re-homing of pets when owners are unable to continue providing for their care.

#### **ACHIEVEMENTS & PERFORMANCE**

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##### **Overview:**

Over the past 33 years PFSS has provided a unique service of temporary homes for the pets of owners who find themselves in emergency situations. The need and demand for pet fostering is greater than it ever has been. We have had a very busy year supporting pet owners who are experiencing ill health, temporary homelessness or domestic abuse. If a pet owner is in one of these situations and is unable to look after their pet, we have a pool of volunteer foster carers who give a temporary home to the pet and free the owner from worry at a very difficult time. Between April 2018 to March 2019, 128 pets were fostered, providing 4,000 days of foster care supported by a pool of 180 volunteer foster carers.

Currently our website has around 1,000 visits per month and is an increasingly used as a source of information for potential clients and volunteers.

##### **Key Achievements:**

Throughout the past year, and in continued support of those in need of pet care, we have built a much-improved management infrastructure, addressing many issues and concerns raised in supporting volunteering applicants and those who become part of the team.

This includes:

- Internal appointment of Verity Coubrough-Casey as Volunteer Coordinator. We were pleased to appoint Verity after an internal process. Verity was already a volunteer and has looked after several aspects of our volunteer work such as training and home visit arranging, and we welcome her to this new post.
- Recruitment and training of 12 new home visitors, bringing the total to around 30.
- Continued recruitment of Fosterers, keeping the total at around 180.
- An online volunteer application form for potential pet fosterers and home visitors. This is accessible on the PFSS website and can now be completed and sent automatically, both on desktop and mobile platforms. We also offer a print version which can be posted back to PFSS and an original 'pen & paper' application is also available on request to our recruitment team. The online form has shown a small increase in applicants so far and a reduction in application requests from those who never intended to complete the application, easing workload.
- Development of an online system to display new applications, allow easy access to the foster list for authorised users and include features such as online home visit reporting. Prototype is now running and will go live soon. It will form the basis for an even more comprehensive system in the future.
- A new low-cost national phone number for PFSS to help reduce the ever-increasing client cost of using our original number (although this number is still live and monitored). This also allowed an introduction of an improved and simplified 'button push' choice for phone callers, reducing the time needed to listen to the options for geographic area selection etc. Further expansion of our phone system is under consideration.

## **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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- Updated and expanded role descriptions for our volunteer posts, including area organiser, fosterer and home visitor.
- Updated leaflets and posters which are available now and which advertise our service both to potential clients, volunteers and to the professional needing to contact the service.
- Updated home visitor guide fully revised and reviewed.
- Updated fosterer welcome pack fully revised and updated.
- Comprehensive training material for all volunteer roles.
- Proposed development strategy and business plan for PFSS, for discussion.
- Establishment of an emergency contact for fosterers and home visitors. This is not for general fostering situations or clients but is part of our solo or lone working health & safety strategy. It is currently connected to a PFSS Board member's mobile and is active 24/7.
- New PFSS foster dog tag, which includes a PFSS logo and details and the 24-hour emergency contact number.
- Revised volunteer photo ID with updated information and the emergency contact number.
- Review of our safeguarding requirements.

#### **Recruitment:**

The processing of applicants is overseen by our Volunteer Coordinator.

Fosterer recruitment is increasing, and we are seeing an improvement in home visitor numbers after targeted advertising, mainly using social media and Facebook in particular. The online application facility is also proving successful in increasing numbers due to ease of applying. Out of some 350 enquiries the year, we have recruited around 60 new volunteers.

Finally, a sincere thanks to all our volunteers and supporters who enable PFSS to help vulnerable clients and their pets and especially Muriel Sinclair, who has retired from PFSS after 10 years of hard work. I also thank Natasha Johnson who stepped down from the Volunteer Coordinator role earlier this year, for her valuable insight into our work and strategy for the future. Lastly, we welcome Verity Coubrough-Casey to the role of Volunteer Coordinator.

#### **FINANCIAL REVIEW**

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The total income for the charity this year is £5,921 (2018: £38,500). The main income being from donations and related gift aid. The total expenditure in the year amounted to £15,499 (2018: £4,750) with the main expenditure being in the newly appointed co-ordinator staff salaries.

#### **Investment policy**

The trustees are aware of the responsibilities for safeguarding the charity's assets. They regularly consider the political, economic, legal and environmental factors that can affect funds and saving. The trustees have a duty to seek out suitable sources of income generation. The Trustees also consider that it is prudent to accumulate funds for reserves to meet their legal requirements for employees and creditors. They also realise that this has to be balanced by ensuring that there are enough funds readily available to carry out the charity's aims. The Trustees have the power to invest funds in the best interest of the charity. To meet these ends the Trustees have invested fund with a deposit account with Nationwide Building Society. The Trustees believe that the current investment has a suitable risk and reward profile that meets the investment criteria and risk appetite of the charity.

#### **Principal risks**

Pet Fostering Service Scotland (PFSS) trustees regularly review the risks to which the charity is exposed but consider that PFSS has policies and procedures in place that mitigate any risk. They do not consider that there are any substantial risk beyond the liabilities disclosed in the financial statements. The charity holds insurance

# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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policies that are reviewed on an annual basis. The primary risks to the organisation remain the continuation of core funding and the retention and success of the Board and volunteers.

## Reserves policy

The board have a set a target of having a general fund of six months total expenditure as reserves. Based on the cost incurred by PFSS in the year ended 31<sup>st</sup> March 2019 this is approximately £7,500 PFSS holds £57,031 (2018: £66,609) in general reserves. The trustees are aware that this is above the target range and will be applying the funds towards continuing their charitable aims. The trustees regularly review the policy and remain committed to the financial security of PFSS and believe that the reserve target remains appropriate for an organisation of PFSS's size.

## STRUCTURE GOVERNANCE AND MANAGEMENT

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### Governing document

Pet Fostering Service Scotland is a charitable company limited by guarantee and granted charitable status on 2<sup>nd</sup> of June 1986 and was incorporated on the same date. The company is governed by its Memorandum and Articles of Association which was last amended on 9<sup>th</sup> June 2008.

### Appointment of trustees

Trustees are elected by the members of the company each year at the Annual General Meeting. Trustees may co-opt additional trustees between Annual General Meetings, if required.

### Organisational structure

The trustees, who meet annually, are responsible for overseeing the running of the charity. They have delegated the task of the Volunteer Coordinator.

## REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Name** Pet Fostering Service Scotland

**Charity No** SC015672

**Company No** SC344077

**Registered & Principal Office** 10 (B) Leny Road  
Callander  
Perthshire  
FK17 8BA

**Website Address** [www.pfss.org.uk](http://www.pfss.org.uk)

**Current Trustees** Robert Sinclair  
Anne Docherty  
Jeannette Black  
Mary Boyd  
Jennifer Steele  
Natalie Hogg  
Lea Cowan

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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### REFERENCE AND ADMINISTRATIVE DETAILS (CONT'D)

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#### Other Trustees who served during the period

Colleen McGee

Resigned 14th Nov 2018

#### Bankers

Bank of Scotland

PO Box 1000

BX1 1LB

#### Independent Examiner

Anne Knox FCIE

Community Accountancy Scotland CIC

Jubilee House

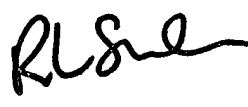
Stirling

FK8 1QZ

### APPROVAL

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This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 21 September 2019 and signed on their behalf by:



21/9/19

**Robert Sinclair**

Chair

# **INDEPENDENT EXAMINER'S REPORT**

FOR THE YEAR ENDED 31 MARCH 2019

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## **Independent examiner's report to the trustees of Pet Fostering Service Scotland**

I report on the accounts of the charity for the year ended 31 March 2019, which are set out on pages 8 to 13.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

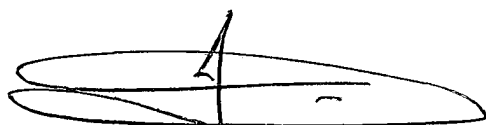
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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 connection with my examination, no matter came 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave 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.



**Anne Knox, FCIE**

Community Accountancy Scotland C.I.C

Jubilee House

Forthside Way

Stirling

FK8 1QZ

21 September 2019

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Total 2019	Total 2018
<b>Income and endowments from:</b>		<b>£</b>	<b>£</b>
Donations and legacies	5	4,233	38,209
Charitable activities	6	1,263	108
Investments	7	425	183
		<b>5,921</b>	<b>38,500</b>
<b>Expenditure on:</b>			
Charitable activities	8	15,499	4,750
		<b>15,499</b>	<b>4,750</b>
<b>Net income/(expenditure)</b>		<b>(9,578)</b>	<b>33,750</b>
<b>Reconciliation of funds</b>			
Total funds as at 01 April 2018		66,609	32,859
<b>Total funds as at 31 March 2019</b>		<b>57,031</b>	<b>66,609</b>

All funds are unrestricted

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006

The Notes on pages 10 to 13 form an integral part of these accounts.



## BALANCE SHEET

AS AT 31 MARCH 2019

	Note	Total 2019 £	Total 2018 £
<b>Current assets:</b>			
Cash at bank and in hand	10	57,866	67,652
		<b>57,866</b>	<b>67,652</b>
<b>Liabilities:</b>			
Creditors (due within one year)	11	835	1,043
<b>Net current assets</b>		<b>57,031</b>	<b>66,609</b>
<b>Net Assets</b>		<b>57,031</b>	<b>66,609</b>
<b>Funds of the charity:</b>			
Unrestricted funds		57,031	66,609
		<b>57,031</b>	<b>66,609</b>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2019

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 7.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

All funds are unrestricted

The Notes on 10 to 13 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 21 September 2019 and signed on their behalf by:

 21/9/19

**Robert Sinclair**

Chair

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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## 1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities and Trustee Investment (Scotland) Act 2005
  - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
  - (c) The Companies Act 2006
  - (d) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
  - (e) 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 01 January 2015)
- 1.2. Changes to the basis of preparation  
None
- 1.3. Changes to previous accounts  
None
- 1.4. The charity meets the definition of a public benefit entity as defined by FRS 102.
- 1.5. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

## 2. Accounting policies

### 2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 0.

### 2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are counted on receipts
- (b) Bank interest is recognised when credited to the account.
- (c) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (d) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (f) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

### 2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### 2.4. Debtors

- (a) Debtors are recognised at the settlement amount due.
- (b) Prepayments are valued at the amount prepaid.

### 2.5. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

### 2.6. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

### 2.7. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

## 3. Transactions with trustees and related parties

- (a) No remuneration was paid to the trustees during the year (2018: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2018: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.
- (d) There were no transactions with related parties (2018: £Nil).

## 4. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

## 5. Income from donations and legacies

	<b>Total</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Donations	<b>3,254</b>	4,815
Legacy	<b>318</b>	32,743
Gift Aid	<b>661</b>	651
	<b>4,233</b>	38,209

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

### 6. Income from charitable activities

	<b>Total</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Hardship income	<b>1,263</b>	<b>108</b>
	<b>1,263</b>	<b>108</b>

### 7. Income from investments

	<b>Total</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank Interest	<b>425</b>	<b>183</b>
	<b>425</b>	<b>183</b>

### 8. Expenditure on charitable activities

	<b>Total</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Administration Costs	<b>2,942</b>	<b>1,941</b>
Staff Costs (See Note 9)	<b>6,750</b>	<b>-</b>
Staff Expenses	<b>821</b>	<b>-</b>
Regional Officers Expenses	<b>827</b>	<b>382</b>
Recruitment	<b>450</b>	<b>-</b>
Hardship	<b>1,875</b>	<b>653</b>
Re-homing costs	<b>-</b>	<b>74</b>
Insurance	<b>396</b>	<b>375</b>
Publicity and Promotion	<b>683</b>	<b>193</b>
Training	<b>460</b>	<b>587</b>
Subscriptions	<b>45</b>	<b>295</b>
Governance	<b>250</b>	<b>250</b>
	<b>15,499</b>	<b>4,750</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2019

**9. Staff costs**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>6,750</b>	-
Employer's national insurance	-	-
Employer's pension contributions	-	-
	<b>6,750</b>	-

No employee received remuneration in excess of £60,000

<u>Average number of employees</u>	<b>2019</b>	<b>2018</b>
Volunteer Co-ordinator	<b>0.5</b>	-

**10. Cash at bank and in hand**

	<b>Total</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank of Scotland	<b>21,777</b>	11,988
Nationwide Bank Account	<b>36,089</b>	55,664
	<b>57,866</b>	67,652

**11. Creditors (falling due within one year)**

	<b>Total</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Independent Examination	<b>250</b>	250
Accruals	<b>585</b>	793
	<b>835</b>	1,043