

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	15	07	2021		31	07	2022

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Moroccan Animal Welfare Support Souss SCIO

MAWSS

SC051122

Greenmantle, 3 Park Road

Strathpeffer

Postcode IV14 9BY

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kathleen Maclean	Chair		
2	Kathleen Walsh	Secretary		
3	Robin Cope	Treasurer		
4	Michelle Rickets			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Natasha Shearer	15.07.2021 to 08.03.2022
Paul Higham	22.02.2022 to 08.06.2022

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Recruited by word of mouth, appointed with approval of all trustees

Objectives and activities

Charitable purposes

To advance animal welfare by providing fundraising support for animal welfare organisations in and around the Souss-Massa area of Morocco that are properly registered with Moroccan charitable status.

To advance public health in Morocco by providing fundraising support for properly registered organisations in the Souss-Massa area of Morocco who are implementing vaccination campaigns to prevent the spread of rabies among the non-owned animal populations.

To support registered animal welfare organisations in the Souss-Massa area in their governance and management to operate properly and with accountability to their supporters.

Summary of the main activities in relation to these objects

In the first few months a website was created, bank and PayPal accounts were set up and MAWSS registered with online donation and payment processing platforms (Donorbox and STRIPE). We are now registered with Microsoft and Google as an eligible non-profit organisation. We are also signed up to receive donations via Give as You Live, Amazon Smile and Easyfundraising.

An early decision was taken to start small. We are a small team therefore it was important that we did not overwhelm the trustees and set ourselves up for failure. We agreed a set of criteria to help us decide who MAWSS could help. The criteria are intended to ensure that we partner with organisations who are properly registered as non-profit organisations with the Moroccan authorities and who work in a responsible and accountable manner. The full criteria are available on request.

By the end of our first year of operation we had received applications from two organisations, however only one organisation met the for support criteria.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Trustees received and approved an application for support from Association le Coeur sur la Patte|Sunshine Animal Refuge Agadir (CSPA|SARA). CSPA|SARA was first established in 2013 to support animals on the street in Agadir. Since then, it has developed to become the first organisation to partner with the local government to introduce TNVR in the city of Agadir and has rescued over 2000 animals.

Without our involvement it questionable whether CSPA would have been able to continue operating in the same way. Their previous fundraising partner had given them notice that they were about to fold, this would have led to shortfall of donations and possibly the closure of CSPA with disastrous consequences for the animals in their care.

In the last 12 months they have provided care for over 1200 animals and have sterilised 530 cats and 198 dogs and facilitated the adoption of over 60 animals abroad.

We have collected a total of £100 767 donations for them of which £86 053 was transferred to their bank account in Morocco and £9 805 used to pay EU expenses. The balance will be transferred to them in the new financial year. We have also assisted them in formalising their robust financial procedures into a written document.

Financial review

Brief statement of the charity's policy on reserves

N/A

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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Other optional information

Moroccan Animal Welfare Support Souss SCIO (MAWSS) was set up in 2021 to help previously established animal refuges and welfare organisations to fund raise and establish themselves on a professional and responsive basis. There is a massive problem with stray and roaming dogs, cats and donkeys in Morocco and rabies is endemic; the problem of stray animals is a public health concern as well as an animal welfare issue. While there are many individuals and groups trying to help improve conditions, they are not always operating on a formal basis.

Morocco is still a developing country with much of the population living at subsistence levels and the issues of animal welfare are not currently given a high priority. While this is changing, it means that organisations in Morocco depend on donations from the rest of the world to help their cause.

There are certain difficulties for Moroccan based organisations as many foreign institutions do not recognise their charitable status. The lack of understanding of what a registered organisation is in Morocco and a perception of uncontrolled activity creates an issue of trust. In addition, there are some barriers within the banking system which make it difficult and expensive to accept donations from abroad.

While globally there are many people aware of the issues in Morocco, the above makes it difficult for potential donors to contribute.

The founding trustees were aware of the issues as they were frequent visitors to the Souss-Massa area and were animal lovers. They also had some interaction with local charities and saw the problems at first hand.

We hope that we can return to the other organisation who applied to us and help them to transition to an organisation that will meet our criteria, however that has not been possible this year.

The Trustees believe that our first year has given us a stable foundation on which to build and continue to support animal welfare in the Souss-Massa area.

Our aims for next year include

- Supporting more organisations
- Open another bank account to enable the collection of Gift Aid

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Kathleen Mary Guiney Walsh

Position (e.g. Chair)

Secretary

Date

25.10.2022

Independent Examiner's Report to the Trustees of MOROCCAN ANIMAL WELFARE SUPPORT SOUSS SC10

I report on the accounts of the charity for the year ended 31st July 2022 which are attached.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 disclosed below*]

1. which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 44(1) (a) of the 200Act and Regulation 4 of the 2006 Accounts Regulations
2. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Name: Mrs Kay Frew

(Retired FCCA) MBA, BA (Hons)

Address: 1 Forester's Houses, Forester's Way, Inverness, IV3 8BF

Kay Frew

Date: January 4th 2023

Moroccan Animal Welfare Support Souss SCIO

SC051122



Receipts and payments accounts						
For the period from				to		
	15	07	2021		31	07

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	100,767				100,767	
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities	-				-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	100,767	-	-	-	100,767	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	100,767	-	-	-	100,767	-
A3 Payments						
Expenses for fundraising activities	330				330	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,475				9,475	
Grants and donations	86,053				86,053	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	95,859	-	-	-	95,859	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	95,859	-	-	-	95,859	-
Net receipts / (payments)	4,908	-	-	-	4,908	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,908	-	-	-	4,908	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	-				-	
	Surplus / (deficit) shown on receipts and payments account	4,908				4,908	
						-	
						-	
	Cash and bank balances at end of year	4,908	-	-	-	4,908	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Kathleen Walsh

KATHLEEN WALSH

25-10-2022

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Moroccan Animal Welfare Support Souss SCIO

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donorbox Receipts	91,345				91,345	
PayPal Giving Fund	10				10	
Misc Donations	9,411				9,411	
					-	
Total	100,767	-	-	-	100,767	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank Fees	320				320	
xfer to Euro Account	1,700				1,700	
Animal Adoption costs	3,894				3,894	
Serology Fees	3,561				3,561	
					-	
					-	
					-	
					-	
Total	9,475	-	-	-	9,475	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	100,767				100,767	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	100,767	-	-	-	100,767	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	100,767	-	-	-	100,767	-
Payments						
Expenses for fundraising activities	330				330	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,475				9,475	
Grants and donations	86,053				86,053	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	95,859	-	-	-	95,859	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	95,859	-	-	-	95,859	-
Net receipts / (payments)	4,908	-	-	-	4,908	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,908	-	-	-	4,908	-

Nature and purpose of funds

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Moroccan Animal Welfare Support Souss SCIO

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						