CHARITY REGISTRATION NUMBER: SC024873

BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2025

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

BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

FINANCIAL STATEMENTS

Year ended 30 September 2025

	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**
The following pages do not form part of the financial statements	
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 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

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

Gordon MacKenzie	(Resigned 24 February 2025)
Elizabeth MacKenzie - Secretary	(Resigned 1 September 2025)
Audrey Bell - Treasurer	
Jan Woodside - Chairperson	
Avril Sharp	
Sue Fleming	
Claire Meadows – Secretary	(Appointed 28 June 2025)

Independent examiner	Mrs A Anderson, C.A., CTA. 26-30 Marine Place Buckie Moray AB56 1UT

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 dont's 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.

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

The charity has faced some challenging times this year. With veterinary practices being taken over by investment funds, we have noticed an expediential rise in costs. Coupled with the fact that our funding stream which enabled us to operate a voucher scheme for neutering, vaccinations and micro chipping has been exhausted, so reluctantly we halted the programme with efforts being redoubled to try and source another.

At the start of the financial year the charity faced some tough times in the early months with available funds slipping below the £10,000 mark. The decision was taken to increase the requested donation to adopt a dog and also for those who wish to surrender a dog in order to increase revenue. This was a difficult decision as we were acutely aware that people were already struggling with the cost of living crisis.

Our charity shop as always remains our greatest source of income; the commitment and dedication of all the volunteers who give their time so generously should be applauded. The fundraising team have produced innovative suggestions on how we can host events to not only promote our work but also create another avenue to increase income to help fund what we do.

We continue to use the commercial kennel facilities that we have done so for the past 25 years. Historically we would have made use of up to six units at a time depending on how pressing a client's needs were. However we had to make the decision to only use a unit as an absolute last resort, in order to manage our cash flow, with a BARRK dog taking priority that may have to return to our care if the adopters circumstances have changed or that the felt things just weren't working.

As we approach the 30th anniversary of the charity in 2026, everyone is on board organising extra dedicated events to mark such a milestone.

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 17 June 2026 and signed on behalf of the board of trustees by:

Jan Woodside

Jan Woodside - Chairperson
Trustee

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

Year ended 30 September 2025

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 2025.

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

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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.

A Anderson

Mrs A Anderson, C.A., CTA.
Independent Examiner

17 June 2026

26-30 Marine Place
Buckie
Moray
AB56 1UT

BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 September 2025

		2025		2024
	Note	Unrestricted funds £	**Total funds £**	Total funds £
Income and endowments				
Donations and legacies	**4**	17,677	**17,677**	27,647
Charitable activities	**5**	9,525	**9,525**	17,025
Other trading activities	**6**	58,078	**58,078**	55,927
Investment income	**7**	1	**1**	–
Total income		85,281	**85,281**	100,599
Expenditure				
Expenditure on charitable activities	**8,9**	69,082	**69,081**	98,329
Total expenditure		69,082	**69,081**	98,329
Net income and net movement in funds		16,199	**16,200**	2,270
Reconciliation of funds				
Total funds brought forward		17,990	**17,990**	15,720
Total funds carried forward		34,189	**34,189**	17,990

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

BANFF & ABERDEENSHIRE RESCUE & REHOMING KENNELS

STATEMENT OF FINANCIAL POSITION

30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	**5,515**	6,230
Current assets			
Debtors	**15**	**10,479**	9,547
Cash at bank and in hand		**20,902**	7,004
		31,381	16,551
Creditors: amounts falling due within one year	**16**	**2,706**	4,791
Net current assets		**28,675**	11,760
Total assets less current liabilities		**34,190**	17,990
Net assets		**34,190**	17,990
Funds of the charity			
Unrestricted funds		**34,189**	17,990
Total charity funds	**17**	**34,189**	17,990

These financial statements were approved by the board of trustees and authorised for issue on 17 June 2026, and are signed on behalf of the board by:

Audrey Bell

Audrey Bell - Treasurer
Trustee

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

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.

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.

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 £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Legacies				
Legacies	5,000	**5,000**	500	500
Gifts				
Gift aid claim	2,870	**2,870**	3,512	3,512
Revenue grants and donations	9,542	**9,542**	23,330	23,330
Members' subscriptions	265	**265**	305	305
	17,677	**17,677**	27,647	27,647

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Primary purpose - rehoming fees	9,525	**9,525**	17,025	17,025

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	1,888	**1,888**	1,637	1,637
Shop income from sale of donated goods	56,190	**56,190**	54,290	54,290
	58,078	**58,078**	55,927	55,927

7. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1	**1**	–	–

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Core expenses	66,965	**66,965**	96,086	96,086
Support costs	2,117	**2,116**	2,243	2,243
	69,082	**69,081**	98,329	98,329

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Core expenses	66,965	–	**66,965**	96,086
Governance costs	–	2,116	**2,116**	2,243
	66,965	2,116	**69,081**	98,329

10. NET INCOME

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**715**	908

11. INDEPENDENT EXAMINATION FEES

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,401**	1,335

12. STAFF COSTS

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

	2025 £	2024 £
Wages and salaries	**7,900**	23,170

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

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

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 October 2024 and 30 September 2025	2,628	23,821	4,027	**30,476**
Depreciation				
At 1 October 2024	–	22,081	2,165	**24,246**
Charge for the year	–	435	280	**715**
At 30 September 2025	–	22,516	2,445	**24,961**
Carrying amount				
At 30 September 2025	2,628	1,305	1,582	**5,515**
At 30 September 2024	2,628	1,740	1,862	6,230

15. DEBTORS

	2025 £	2024 £
Trade debtors	**10,020**	9,111
Prepayments and accrued income	**459**	436
	10,479	9,547

16. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**2,056**	4,141
Accruals and deferred income	**650**	650
	2,706	4,791

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2024 £	Income £	Expenditure £	**At 30 September 2025 £**
General funds	17,990	85,281	(69,082)	**34,189**

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	5,515	**5,515**
Current assets	31,381	**31,381**
Creditors less than 1 year	(2,706)	**(2,706)**
Net assets	34,190	**34,190**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	6,230	6,230
Current assets	16,551	16,551
Creditors less than 1 year	(4,791)	(4,791)
Net assets	17,990	17,990