

Animal Concern Advice Line

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

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for the Year Ended 31 December 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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

Objectives and aims

- a) To provide and staff a telephone helpline called Animal Concern Advice Line (ACAL) along with an email and internet site where callers are offered practical help and advice for incidences of animal neglect, abuse, wildlife emergency, local rescue and pet care guidance.
- b) To offer referral connections when required, to rescue centres, veterinary care providers and statutory bodies.
- c) To advance the education of the public in the treatment and care of animals (be they pet, farm, wild animals or birds)
- d) To relieve the suffering of animals (be they pet, farm, wild animals or birds) which have been mistreated or abandoned.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Secretary for ACAL reports that the helpline has continued to offer valuable service to callers.

The ongoing cost of living crisis has left many people struggling financially, with many looking to surrender pets. Calls to the helpline have covered pet surrender, neglect, abandonment and cruelty, with the majority of callers seeking advice for injured wildlife and dog related incidents.

As it is a live answering service, ACAL is indirectly acting in support of the health and wellbeing of its callers, noting some have sought support during out of work hours upon the death of a pet. Where there are signs of obvious mental health distress, ACAL can and has acted as a signpost to the appropriate welfare services.

Whilst ACAL has met its objectives in the fiscal year, Trustees contemplate that the cost of living crisis may impact both positively and negatively on the service in terms of uptake and ability to respond. Trustees have agreed to review the strategic direction of ACAL in terms of what can be realistically offered without over promising and under delivering, explore creative ways to operate the service and investigate revenue streams for additional funding.

FINANCIAL REVIEW

Reserves policy

ACAL is a centralised telephone 'hotline' model which operates within controlled parameters namely staffing, technology and equipment. It operates under the auspices of its sister charity Animal Concern whose reserves policy is to build and/or retain a constant surplus equating to a minimum of six months operational costs. A summary of ACAL accounts and a review of current cash flow are standard agenda items at each Board meeting.

Notwithstanding inflationary costs, the current outgoings for ACAL are manageable. ACAL has sufficient reserves to sustain a service based on current levels of operation for the year coming.

FUTURE PLANS

The advice line is currently monitored by one individual, who responds to calls as they come in at varying hours with an answering machine taking messages when unavailable. As this same individual has been undertaking the tasks of Company Secretary and Executive Director of sister charity Animal Concern through recent turbulent times, she reflects that ACAL has not been able to meet its full potential. However, it is noted that as Animal Concern builds and operates with more fluidity, focus can be put back on ACAL and its mission to educate and empower callers to deal with the various animal welfare situations they encounter. This can be achieved in part, by way of website blogs which offer practical advice and guidance.

ACAL has also become aware that there is an increasing crisis in animal rescue centres with shelters being at capacity and many people left with animals they cannot care for. There is room in this awareness to take action and campaign for improvement in legislation to prevent the high numbers of animals being sold as pets and then abandoned to shelters and to recognise the very real crisis of overbreeding of pets being bought by individuals who are not equipped to care for them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity and is controlled by its governing document, a Constitution.

Recruitment and appointment of new trustees

In accordance with the constitution, the Charity is managed by no less than three and no more than seven members who are proposed, and seconded, by a minimum of 60% of votes cast at the AGM.

As an unincorporated sister charity to Animal Concern, the recruitment and appointment of new Trustees mirrors the processes adopted by said charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC030982

Principal address

Suite 2/3
48 West George Street
Glasgow
G2 1BP

Trustees

Ms. S McGillivray Trustee (resigned 25.1.26)

Mr. F X Edwards

Ms. A Black (resigned 15.11.25)

Ms A Quigley (resigned 15.11.25)

Mrs J A Culley (appointed 28.9.25)

Mr B V E Hyde (appointed 27.3.26)

Independent Examiner

Mark Mulholland
Accountants Plus
Chartered Certified Accountants
Second Floor
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270 Airbles Road
Motherwell
ML1 3AT

Approved by order of the board of trustees on 11 August 2026 and signed on its behalf by:

Mrs J A Culley - Trustee

Independent Examiner's Report to the Trustees of
Animal Concern Advice Line

I report on the accounts for the year ended 31 December 2025 set out on pages four to eight.

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.

Mark Mulholland
The Association of Chartered Certified Accountants

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11 August 2026

Statement of Financial Activities
for the Year Ended 31 December 2025

		31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		1,911	56,355
Investment income	2	9,028	8,957
Total		10,939	65,312
EXPENDITURE ON			
Raising funds	3	1,668	2,327
Charitable activities			
Campaign costs		45,440	55,310
Total		47,108	57,637
NET INCOME/(EXPENDITURE)		(36,169)	7,675
RECONCILIATION OF FUNDS			
Total funds brought forward		234,191	226,516
TOTAL FUNDS CARRIED FORWARD		198,022	234,191

Animal Concern Advice Line

Balance Sheet

31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Investment property	5	84,200	84,200
CURRENT ASSETS			
Debtors	6	1,833	378
Cash at bank		113,189	150,813
		115,022	151,191
CREDITORS			
Amounts falling due within one year	7	(1,200)	(1,200)
NET CURRENT ASSETS		113,822	149,991
TOTAL ASSETS LESS CURRENT LIABILITIES		198,022	234,191
NET ASSETS		198,022	234,191
FUNDS			
Unrestricted funds		198,022	234,191
TOTAL FUNDS		198,022	234,191

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2026 and were signed on its behalf by:

Mrs J A Culley - Trustee

The notes form part of these financial statements

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, as modified by the revaluation of certain assets.

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	5,805	5,400
Deposit account interest	3,223	3,557
	<u>9,028</u>	<u>8,957</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

3. RAISING FUNDS

Investment management costs

	31.12.25	31.12.24
	£	£
Administrative expenses	1,668	2,327
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or other benefits for the year ended 31 December 2025 or 31 December 2024.

Trustees' expenses

There were no expenses paid to the Trustees in the year ended 31 December 2025 or 31 December 2024.

5. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2025	
and 31 December 2025	84,200
	<u> </u>
NET BOOK VALUE	
At 31 December 2025	84,200
	<u> </u>
At 31 December 2024	84,200
	<u> </u>

The Trustees have valued the Investment Property at 31 December 2025 at £84,200, which the trustees believe to be a fair value at that date. The value placed on the flat when it was received by way of legacy during the year to 31 December 2013 was £75,000. Improvement works on the property have now been completed, and the total cost has been reflected in the updated valuation.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Prepayments	1,833	378
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	1,200	1,200
	<u> </u>	<u> </u>

8. RELATED PARTY DISCLOSURES

The former Secretary of Animal Concern Advice Line was co-director of Ethical Promotions Limited which was retained by Animal Concern Advice Line to staff the advice line and to provide consultancy services and office accommodation at a cost of £0 (2024 - £0).

Animal Concern Advice Line made donations of £42,000 (2024 - £52,000) to Animal Concern Ltd, a company whose directors are also Trustees of Animal Concern Advice Line.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,509	42,648
Gift aid	402	402
Legacies	-	13,305
	1,911	56,355
Investment income		
Rents received	5,805	5,400
Deposit account interest	3,223	3,557
	9,028	8,957
Total incoming resources	10,939	65,312
EXPENDITURE		
Investment management costs		
Administrative expenses	1,668	2,327
Charitable activities		
Telephone	252	262
Donations	42,000	52,000
Book-keeping	848	1,708
Riverside	1,002	-
	44,102	53,970
Support costs		
Finance		
Bank charges	138	140
Governance costs		
Independent examiner fee	1,200	1,200
	47,108	57,637
Total resources expended	47,108	57,637
Net (expenditure)/income	(36,169)	7,675