

Animal Rescue Centre - Arbroath SCIO

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period 1st December 2024 – 30th November 2025

Scottish Charitable Incorporated Organisation SC047000



Animal Rescue Centre - Arbroath

OSCR

Scottish Charity Regulator

www.oscr.org.uk

Registered SCIO
SC047000

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TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 30th November 2025.

Charity Name Animal Rescue Centre – Arbroath SCIO
Also known as ARC – Arbroath SCIO

Charity Number SC047000

Principal Address Animal Rescue Centre – Arbroath SCIO
15 Kinaldie Holdings
Arbroath
DD11 5SH

Current Trustees Kenna Smith
Louise Proctor
Fiona Thomson
Debra Pinfold
Aislinn Patrick
Vikki Culley
Lisa Lawrence
Suzy Black

Others in the period Pauline Ramage
Sarah Young

Independent Examiner Susan Godsall ACIE
35 Keptie Road
Arbroath
Angus
DD11 3EF
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07894102025

TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Animal Rescue Centre - Arbroath is a Scottish Charitable Incorporated Organisation (SCIO) and have been registered as a SCIO from 21st November 2016. The charity has a SCIO constitution in place for the running of the charity.

Appointment of Trustees

At the Annual General Meeting all of charity trustees must retire from office they will be re-elected unless there are reasons within the constitution. The trustees elected at the Annual General Meeting will then be added to the Trustees listing. The office bearers are elected from among the Trustees. Trustees can be coopted throughout the year.

Organisation Structure

The structure of the charity consists of:-

Members – who may attend the annual general meeting and any special meeting. The members elect from themselves a board of trustees

Board of trustees – which hold regular meetings between annual general meetings. and generally controls and supervises the activities of the charity, in particular, the trustees are responsible for monitoring the financial affairs of the group.

Volunteers – People who are willing to provide a service and time to the charity.

OBJECTIVES & ACTIVITIES

The organisations purposes are:-

The advancement of animal welfare, primarily by operating an animal rescue centre for animals that have been abandoned or given up

The Association's objectives are to:

Provide help for owners with a change of circumstances preventing them keeping their animals, also helping abandoned, lost or stray animals within Tayside and Angus when required. This will, for the most part, involve shelter, food, exercise, and any veterinary care or treatment required

Provide emotional support, affection and comfort to all animals in its care, where possible

Train and socialise with other animals, where appropriate and Re-home appropriately all animals that come into its care

Help and advise police, local authority agencies, other organisations and community groups as appropriate

Maintain the life of any animal unless there are exceptional reasons – such as a dog attacking or biting volunteers, members or members of the public. The decision to put down an animal (end its life) can only be taken by the management committee in consultation, where appropriate, with a veterinary surgeon.

TRUSTEE'S ANNUAL REPORT

ACHIEVEMENTS & PERFORMANCE

During the year there have been many animals helped, please find below a list of the animals re-homed:-

Dogs 19	Rabbits 9
Guinea Pigs 21	Rats 8
Chinchilla 1	Hamster 1
Gerbils 2	African Grey Parrot 1
Conure 2	Budgies 4

There have been improvements to the facilities including, building a food area near the burrow (rabbit and guinea pig building), insulation of the small animals flooring and creating a dedicated isolation room. An area for scent work was also established, and herbs were grown for the rabbits and guinea pigs.

We have volunteers from several local businesses who have provided help with ongoing maintenance which has been given without any cost to the charity.

We have had several children visiting the centre to learn/help with the small animals, from local schools.

FINANCIAL REVIEW

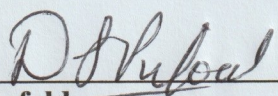
The results for the period are set out in the attached accounts. The total income for the year is £19,624 (2024 £21,145). The total expenditure is £15,859 (2024 £18,340). The results show a surplus of £3,765 (2024 surplus of £2,805). Leaving unrestricted funds of £10,522 (2024 £6,757).

RESERVES POLICY

The trustees believe that three months of annual expenditure is an appropriate level of reserves on order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure.

APPROVAL

This report was approved by the trustees on the 30th of August 2026 and signed on their behalf by:



Debra Pinfold

30-8-26

Date

Animal Rescue Centre - Arbroath SCIO – SC047000

Animal Rescue Centre - Arbroath SCIO – SC047000
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period 1st December 2024 to 30th November 2025 which are set out on pages 6-10.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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 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 view given by the accounts.

Independent Examiner's Statement

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 following requirements have not been met: - 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 in accordance with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

S Godsell

Independent Examiner

30/08/2026

Date of signing

Susan Godsall ACIE
Independent Examiner
35 Keptie Road
Arbroath
Angus
DD11 3EF

STATEMENT OF RECEIPTS & PAYMENTS

	2025	2025	2024
	£	£	£
	Unrestricted	Total	Total
Receipts			
Donations	10,626	10,626	8,850
Fundraising Activities	5,303	5,303	9,635
Other Charitable Activities	3,745	3,745	2,660
TOTAL RECEIPTS	19,674	19,674	21,145
Payments			
Charitable Activities	15,276	15,276	17,529
Fundraising	433	433	811
Governance	200	200	0
	15,909	15,909	18,340
TOTAL PAYMENTS			
Surplus/Deficit	3,765	3,765	2,805

STATEMENT OF BALANCES

	2025	2025	2024
	£	£	£
	Unrestricted	Total	Total
Funds Reconciliation			
Balance as at 1 Dec	6,757	6,757	3,952
Surplus/Deficit	3,765	3,765	2,805
	10,522	10,522	6,757
Balances			
Bank	10,414	10,414	6,842
Cash	108	108	-85
	10,522	10,522	6,757

These accounts were approved by the Trustees on the 30th of August 2026 and signed on their behalf by:

Debra Pinfold

Debra Pinfold

Date 30.8.26

Animal Rescue Centre SCIO – SC047000

NOTES TO THE ACCOUNTS

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) 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 a specific purpose.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT; thus, all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees, or any persons connected with them during the year (2024-2025:£nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.
- c) There are no staff members or trustees who are paid.

NOTES TO THE ACCOUNTS cont'd

5. Donations

	Unrestricted Funds	Total 2025	Total 2024
Small donations	10,626	10,626	8,850
	10,626	10,626	8,850

6. Other charitable activities

	Unrestricted Funds	Total 2025	Total 2024
Adoption Fees	3,745	3,745	2,660
	3,745	3,745	2,660

7. Cost of Charitable Activities

	Unrestricted Funds	Total 2025	Total 2024
Concert Payments			
Rent	6,150	6,150	5,925
Fuel	717	717	1,156
Vet Fees	3,908	3,908	4,858
Electricity	1,943	1,943	3,016
Insurance	1,135	1,135	604
General Expenses	111	111	562
Animal Food	428	428	438
Office/ARC Equipment	191	191	681
Postage & Stationery	180	180	221
Repairs & Maintenance	513	513	68
	15,276	15,276	17,529

NOTES TO THE ACCOUNTS cont'd

Movement in Funds

	As at 01/12/2024 £	Receipts £	Payments £	As at 30/11/2025 £
Unrestricted Funds				
General fund	6,757	19,674	15,909	10,522
Total unrestricted funds	6,757	19,674	15,909	10,522
Restricted Funds (none)				
Total restricted funds				
Total Funds	6,757	19,674	15,909	10,522

Purpose of Funds

General Fund	Unrestricted funds for any charitable purpose
Restricted Fund	Restricted fund for restricted spending whether from Funder or fundraising