COMPANY REGISTRATION NUMBER SC173067

THE BLAIKIEWELL ANIMAL SANCTUARY

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

28 FEBRUARY 2026

Charity number SC026054

FYFE MOIR & ASSOCIATES LIMITED

1st Floor, 5 Abercrombie Court

Prospect Road, Arnhall Business Park

Westhill AB32 6FE

THE BLAIKIEWELL ANIMAL SANCTUARY

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2026

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THE BLAIKIEWELL ANIMAL SANCTUARY

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 28 FEBRUARY 2026

The Trustees are pleased to present their annual Directors' report together with the financial statements of the Charity for the year ended 28 February 2026, which are prepared to meet the requirements for a directors' report for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The objects of the charity as set out in the Memorandum of Association:

To prevent cruelty to and suffering by horses and other animals rescued, retired or otherwise in need of sanctuary by the provision of accommodation and veterinary care and to advance the education of the public about the need, care, and treatment of such animals.

ACHIEVEMENTS AND PERFORMANCE

The annual income decreased from £15,678 in 2025 to £12,549 in 2026 and expenditure has decreased from £35,459 in 2025 to £29,387 in 2026. The cost of grain feed, hay and straw has decreased in 2026. All other costs have remained at a similar level in 2026 when compared to 2025.

FINANCIAL REVIEW

As with last year there have been continued efforts to increase funds and reduce costs and we have seen the overall deficit fall when compared to 2025.

There are sufficient reserves to cover a years' expenditure.

We have some guaranteed income from regularly donors and have plans for more active fund - raising activities.

PLANS FOR FUTURE PERIODS

As Redwing Liveries has ceased trading 31 January 2026 the existing Livery clients from 1 March 2026 will be invoiced by Blakiewell Animal Sanctuary and thus will further help to increase funds.

THE BLAIKIEWELL ANIMAL SANCTUARY

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 28 FEBRUARY 2026

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees' (who are also directors of the Blaikiewell Animal Sanctuary for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Blaikiewell Animal Sanctuary
Charity registration number	SC026054
Company registration umber	SC173067
Principal & registered Office	c/o G5 Technologies Ltd 5 Abercrombie Court, Arnhall Business Park, Westhill, Scotland AB32 6FE

THE BLAIKIEWELL ANIMAL SANCTUARY

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 28 FEBRUARY 2026

TRUSTEES

The trustees who served the company during the period were as follows:

Ms C M Foster

Miss M M Petrie deceased 2 April 2025

Ms K.L Wemyss

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RISK MANAGEMENT

The trustees' review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

INDEPENDENT EXAMINER

Alan Moir FFA;FTA

Fyfe Moir & Associates Limited

1st Floor, 5 Abercrombie Court,

Arnhall Business Park, Prospect Road

Westhill AB32 6FE

The Independent Examiner has been appointed for the ensuing year.

Registered Office:

Eastland Lodge, Maryculter, Aberdeen AB12 5FS

Signed by order of the trustees'

Ms K.L Wemyss

September 2026

THE BLAIKIEWELL ANIMAL SANCTUARY

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE

TRUSTEES' AND MEMBERS

YEAR ENDED 28 FEBRUARY 2026

I report on the accounts of the company for the year ended 28 February 2026, which are set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES' AND EXAMINER

The trustees' (who are also directors of Blaikiewell Animal Sanctuary 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 Accounts Regulations). The company's trustees' consider that the audit requirements of Regulation 10(1) (a) to (c) 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 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 the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the company 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 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 in the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

(1) Which gives me any 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, comply with the accounting requirements of section 44(1) (b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Alan Moir FFA;FTA

Fyfe Moir & Associates Limited, 1st Floor, 5 Abercrombie Court,

Arnhall Business Park, Prospect Road, Westhill AB32 6FE

The notes on pages 8 to 11 form part of these financial statements.

THE BLAIKIEWELL ANIMAL SANCTUARY
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2026

	Note	2026 Unrestricted Funds £	2025 Unrestricted Funds £
INCOME			
Donations and legacies	2	12,277	15,220
Investment income	3	272	458
TOTAL INCOME		12,549	15,678
EXPENDITURE			
Expenditure on charitable activities:			
Operation of animal sanctuary	4	29,387	35,459
TOTAL EXPENDITURE		29,387	35,459
NET MOVEMENT IN FUNDS AND (EXPENDITURE FOR THE YEAR		(16,838)	(19,781)
RECONCILIATION OF FUNDS			
Total funds brough forward		68,338	88,119
TOTAL FUNDS CARRIED FORWARD		51,500	68,338

The Statement of Financial Activities includes all gains and losses in the year

All income and expenditure derives from continuing activities.

The notes on pages 8 to 11 form part of these financial statments

THE BLAIKIEWELL ANIMAL SANCTUARY
COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

28 February 2026

	Note	2026 Unrestricted Funds £	£	2025 Unrestricted Funds £
FIXED ASSETS				
Tangible assets	6		85,859	87,392
CURRENT ASSETS				
Debtors	7	-		10,435
Cash at bank and in hand		19,192		24,562
		19,192		34,997
LIABILITIES: Creditors falling due within one year	8	53,551		54,051
NET CURRENT ASSETS/LIABILITIES			(34,359)	(19,054)
TOTAL ASSETS LESS CURRENT LIABILITIES			51,500	68,338
THE FUNDS OF THE CHARITY				
Unrestricted income funds	10		51,500	68,338
			51,500	68,338

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The Directors' acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees' on

Ms K.L Weymss
Director

Company Registration Number SC173067

The notes on pages 8 to 11 form part of these financial statements.

THE BLAIKIEWELL ANIMAL SANCTUARY
COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 28 FEBRUARY 2026

	Notes	Total Funds 2026 £	Total Funds 2025 £
Net cash used in operating activities	11	2,643	(9,827)
Cash Flow from investing activirties:			
Interest and dividends		272	458
Purchase of tangible fixed assets		7,813	-
Net cash provided by investing activities		8,085	458
Cash flows from investing activities		-	-
Net cash provided by financing activities		-	-
Change in cash and cash equivilants in the year		(5,370)	(9,827)
Cash and cash equivalent brought forward		24,562	34,389
Cash and cash equivalent carried forward		19,192	24,562

The notes on pages 8 to 11 form part of these financial statements.

THE BLAIKIEWELL ANIMAL SANCTUARY
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 28 FEBRUARY 2026

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the finncial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charties: 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Preparation of the accounts on a going concern basis

The trustees' consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income

Revenue income represents donations and fundraising income received during the accounting period. The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and is recognised as a liability until the accounting period in which the recipient charity is allowed by the condition to expend the resourse.
A liability for any repayment is recognised when repayment becomes probable. Income from legacies is included where there is certainty of receipt and the amount, can be measured with sufficient reliability.

Donated services and gifts in kind

The value of donated services and gifts in kind provided to the Trust are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the Trust can be reliably measured. An equivalent amount is included as expenditure under the heading in the Statement of Financial Activities, except where the gift in kind was a fixed asset in which case the amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Trust's policies.

Expenditure and irrecoverable VAT

Expenditure is accounted for on the accruals basis. Costs relating to constitutional, statutory and strategic matters are allocated to governance costs. Costs incurred in the provision of services and in the day to day running of the company are allocated to charitable activities. Irrecoverable VAT is reported as part of the expenditure to which it relates.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less estimated residual value, over the useful economic life of that asset. No depreciation will be charged on the freehold property until the building work has been completed.