

REGISTERED COMPANY NUMBER: CS006090 (Scotland)
REGISTERED CHARITY NUMBER: SC052245

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Fiona's Ark SCIO

D and E Accountancy Ltd
Tax Advisors and Accountants
2nd Floor, 2 Walsworth Road
Hitchin
Hertfordshire
SG4 9SP

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for the Year Ended 31 March 2025

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Fiona's Ark SCIO

Report of the Trustees **for the Year Ended 31 March 2025**

Report of the Trustees for the Period 1st April 2024 to 31st March 2025

We are governed by a constitution which is available to view on OSCR website.

Trustees were appointed as a group of volunteers who got together to form the charity.

Having formed the charity the volunteers then formalised the charity's constitution and objectives.

Charitable purpose and summary of main activities and achievements:

A non-profit making registered charity for the rehoming of animals in Argyll and surrounding area located on the West Coast of Scotland in Barcaldine Forest, near Oban, Argyll, within purpose built, licenced kennels and cattery

A small team of animal lovers with decades of rehoming and charity experience aim to home as many animals as possible into new loving families throughout Argyll and the Isles.

Within the year we have rehomed 27 dogs and 53 cats, (Last year 30 dogs, 36 Cats and 3 Rabbits).

Policy on reserves - we are a new charity and do not have significant reserves

Donated services and facilities:

The kennels and cattery are rented to Fiona's Ark by Lochandubh Kennels for a peppercorn rent of £1 p/a.

Services are provided by a team of volunteers alongside Lochandubh staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS006090 (Scotland)

Registered Charity number

SC052245

Registered office

Achacha
Barcaldine
Oban
PA37 1SF

Fiona's Ark SCIO

Report of the Trustees
for the Year Ended 31 March 2025

Trustees



Company Secretary



Independent Examiner



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2nd Floor, 2 Walsworth Road
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Hertfordshire
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Approved by order of the board of trustees on17/11/25..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Fiona's Ark SCIO**

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

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.



D and E Accountancy Ltd
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2nd Floor, 2 Walsworth Road
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Hertfordshire
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Date: 13th November 2025

Fiona's Ark SCIO

Statement of Financial Activities
for the Year Ended 31 March 2025

		Year Ended 31.3.25 Unrestricted fund £	Period 11.1.23 to 31.3.24 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		19,415	15,548
EXPENDITURE ON			
Raising funds		14,186	9,118
Other		168	-
Total		14,354	9,118
NET INCOME		5,061	6,430
RECONCILIATION OF FUNDS			
Total funds brought forward		6,430	-
TOTAL FUNDS CARRIED FORWARD		11,491	6,430

The notes form part of these financial statements

Fiona's Ark SCIO**Balance Sheet**
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	2,793	-
CURRENT ASSETS			
Cash at bank		9,854	10,166
CREDITORS			
Amounts falling due within one year	6	(1,156)	(3,736)
NET CURRENT ASSETS		<u>8,698</u>	<u>6,430</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,491	6,430
NET ASSETS		<u><u>11,491</u></u>	<u><u>6,430</u></u>
FUNDS	7		
Unrestricted funds		<u>11,491</u>	<u>6,430</u>
TOTAL FUNDS		<u><u>11,491</u></u>	<u><u>6,430</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

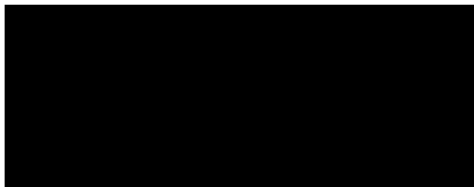
Fiona's Ark SCIO

Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17/11/25 and were signed on its behalf by:



Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Plant and machinery	- 15% on reducing balance

Taxation

The charity is exempt from corporation 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.

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.25 £	Period 11.1.23 to 31.3.24 £
Depreciation - owned assets	168	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024.

Trustees' expenses

Mrs F Woodhouse received reimbursement of travel expenses in the sum of £1,267.80 (Last year £722) and through her business a proportion of electricity costs of £1,352.44 (Last year £2,413.59).

Mr P Howe received reimbursement of £204 travel expenses.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	15,548
EXPENDITURE ON	
Raising funds	9,118
NET INCOME	6,430
TOTAL FUNDS CARRIED FORWARD	6,430

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

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
Additions	2,761	200	2,961
DEPRECIATION			
Charge for year	138	30	168
NET BOOK VALUE			
At 31 March 2025	2,623	170	2,793
At 31 March 2024	-	-	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	556	3,136
Accrued expenses	600	600
	1,156	3,736

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	6,430	5,061	11,491
TOTAL FUNDS	6,430	5,061	11,491

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,415	(14,354)	5,061
TOTAL FUNDS	19,415	(14,354)	5,061

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

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.3.24 £
Unrestricted funds		
General fund	6,430	6,430
TOTAL FUNDS	<u>6,430</u>	<u>6,430</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,548	(9,118)	6,430
TOTAL FUNDS	<u>15,548</u>	<u>(9,118)</u>	<u>6,430</u>

8. RELATED PARTY DISCLOSURES

Related party disclosures are listed under trustee expenses.

Fiona's Ark SCIO**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 11.1.23 to 31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,010	7,060
Rehoming Fees	8,210	7,288
Legacies	195	500
Grants	-	700
	19,415	15,548
Total incoming resources		
	19,415	15,548
EXPENDITURE		
Raising donations and legacies		
Vet services and consumables	8,263	2,737
Animal foods	329	2,308
Premises	1,687	2,414
Insurance	1,187	82
Travel	1,522	722
Accountancy	600	600
Sundries	598	255
	14,186	9,118
Other		
Depn of property improvements	138	-
Depn of plant and machinery	30	-
	168	-
Total resources expended		
	14,354	9,118
Net income		
	5,061	6,430

This page does not form part of the statutory financial statements