

**MUNLOCHY ANIMAL AID
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Munlochy Animal Aid Contents

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Munlochy Animal Aid

Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Aims and Objectives

The objective of the trust is to provide rescue and treatment service, accommodation and re-homing for every type and breed of animal and bird, and to promote humane care by all sections of the public.

The income of the trust shall be used solely for the furthering the objects of the trust and for the other purpose.

The main activities of the Charity are:-

- the recovery and receipt of animals and birds including cases of cruelty and abandonment.
- the provision of accommodation and care for animals and birds.
- the release of animals and birds into the care of new owners suitably qualified to look after them.
- the continuing care of some smaller animals due to extent of the trauma they have previously suffered.

Munlochy Animal Aid is also the official rescue centre for stray dogs recovered by the dog wardens of Highland Council.

Achievements and Performance

Main Achievements

I will start this Annual Report by thanking our trustees for their continuous support and encouragement through this fairly tough time. These same trustees have been with us since Munlochy Animal Aid became a registered charity and I appreciate their ongoing interest in the day to day working of 'Munlochy'. We are expecting some new trustees to be joining us this year which will be good. Fresh ideas always help to inspire us.

As usual things are very busy and steadily getting worse. The kennels have never been busier which is quite stressful and worrying. I always like to have a space or two available for emergencies but we seem to be overwhelmed with emergencies these days. I believe that we could double the size of the kennels and still be struggling for space. The cat situation is not much better with a lengthy waiting list to come in. I am hoping to have an old shed transformed into a nice bright cat house. Much nicer for the cats and much easier to keep clean. I know it's going to be an expensive job but it is long overdue. There are always things needing repaired, replaced, painted and so on.

The pigs, goats, horses and sheep are all getting on with the exception of 'Corrie' our young rascal of a goat but they don't give us too much bother. The horses are expensive to keep but on the main, thankfully they remain healthy. We are being fairly successful with our homing but as always there are some here for a long stay.

Our fundraising is an endless job. We do get very well supported at any event we attend or organise and we are grateful for this. We also benefit from Legacies and could not survive without these unexpected windfalls. We sell our own Calendars and Christmas Cards now and my books (first one is sold out), all helps to raise a few pounds.

We try to advertise our Charity in the press but that can be expensive and funds have to cover all our bills. Heating oil for the cat and dog houses, electricity, insurance, wages, food stuff, cleaning materials, waste disposal and lots of other little things that crop up almost daily. I do panic sometimes just looking at the amount of money we need each month. It is alarming but somehow, we get there.

The number of requests for help with Vet bills is on the increase and we do our very best to help as many needy animals as possible. The idea of an animal suffering is just awful and there is so little help available in the Highlands. We do as much as we can and people do appreciate it. It is always nice when folk take the time to send a 'Thank You' card or 'Letter'. It is good to know they appreciate our help.

Once again, I must say thank you to 'Friends of Munlochy' who donate by direct debit each month. Some also (taxpayers) sign up for Gift Aid which adds 25% (from the Taxman) to their original donation. All makes a huge difference to our funding.

My thanks to our amazing dedicated volunteers who come along regardless of the weather to walk the dogs. Making their stay with us a wee bit more pleasant. The dog walkers don't just walk they interact with the dogs, showing them kindness and also a wee bit of training as they go. All helps for the homing process as it is good to be able to tell folk a bit about the dogs and how they react to traffic, sheep, cattle and how they respond to the walkers and other dogs.

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**Munlochy Animal Aid
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Main Achievements - continued

I also have to say thank you to the staff who work here. Some days are very stressful and some days are great. They soldier on doing a great job and I couldn't manage without them.

I do hope next year will be good and we will achieve great things for the animals we are working to help. Thank you all who make it possible.

Reference and Administrative Details

Trustees

Mrs Iona Nicol
Mr William Gunn
Mrs Heather Gunn
Ms Margaret MacKenzie
Ms Francis Jamieson
Mr Peter Jamieson (appointed 01/09/2025)

Charity Number

SC029144

Principal Address

Woodend
Artafallie
North Kessock
IV1 3ZD

Independent Examiner

James Cameron Chartered Accountant
7 Poles Road
Dornoch
IV25 3HP

Iona Nicol runs Munlochy Animal Aid on a day to day basis and is supported by the other Trustees who are volunteers. There is no specific policy in this regard.

**Munlochy Animal Aid
Trustees' Report (continued)
For The Year Ended 30 June 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Iona Nicol', written in a cursive style.

Mrs Iona Nicol

Trustee

30/07/2026

Munlochy Animal Aid
Independent Examiner's Report to the Trustees of Munlochy Animal Aid
For The Year Ended 30 June 2025

I report to the trustees on my examination of the accounts of Munlochy Animal Aid (the Trust) for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees you 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 trustees consider that the audit requirement 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 Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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

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

James Cameron

James Cameron Chartered Accountant

30/07/2026
7 Poles Road
Dornoch
IV25 3HP

**Munlochy Animal Aid
Statement of Financial Activities
For The Year Ended 30 June 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	220,293	244,298
Charitable activities:			
The recovery and receipt of animals and birds including care, rehabilitation and a safe haven.		1,724	3,850
Other trading activities	4	12,138	29,274
Investments	5	8,850	-
		<u>243,005</u>	<u>277,422</u>
EXPENDITURE ON:			
Raising funds	7	(1,861)	(3,223)
Charitable activities:	7		
The recovery and receipt of animals and birds including care, rehabilitation and a safe haven.		(271,454)	(237,984)
		<u>(273,315)</u>	<u>(241,207)</u>
NET (EXPENDITURE)/INCOME		<u>(30,310)</u>	<u>36,215</u>
NET MOVEMENT IN FUNDS		<u>(30,310)</u>	<u>36,215</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		506,412	470,197
TOTAL FUNDS CARRIED FORWARD	16	<u><u>476,102</u></u>	<u><u>506,412</u></u>

The notes on pages 7 to 10 form part of these financial statements.

**Munlochy Animal Aid
Statement of Financial Position
As At 30 June 2025**

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	11	14,951	24,829
		<u>14,951</u>	<u>24,829</u>
CURRENT ASSETS			
Stocks	12	4,000	3,260
Debtors	13	5,217	4,224
Cash at bank and in hand		459,595	482,460
		<u>468,812</u>	<u>489,944</u>
Creditors: Amounts Falling Due Within One Year	14	<u>(7,661)</u>	<u>(8,361)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>461,151</u>	<u>481,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>476,102</u>	<u>506,412</u>
NET ASSETS		<u>476,102</u>	<u>506,412</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>476,102</u>	<u>506,412</u>
TOTAL FUNDS	16	<u>476,102</u>	<u>506,412</u>

On behalf of the board



Mrs Iona Nicol

Trustee

30/07/2026

The notes on pages 7 to 10 form part of these financial statements.

Munlochy Animal Aid

Notes to the Financial Statements

For The Year Ended 30 June 2025

1. General Information

Munlochy Animal Aid is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC029144. The principal address is Woodend, Artafallie, North Kessock, IV1 3ZD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% straight line
Motor Vehicles	25% straight line
Fixtures & Fittings	25% straight line
Computer Equipment	25% straight line

2.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	159,425	118,077
Gift aid	5,019	4,672
Legacies	55,849	121,549
	<u>220,293</u>	<u>244,298</u>

Munlochy Animal Aid
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	12,138	29,274

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Interest on short-term deposits	8,850	-

6. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	12,180	8,277

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs	Total
	£	£	£
Raising funds	1,861	-	1,861
The recovery and receipt of animals and birds including care, rehabilitation and a safe haven.	127,700	143,754	271,454
	129,561	143,754	273,315

	2024		
	Activities undertaken directly	Support costs	Total
	£	£	£
Raising funds	3,223	-	3,223
The recovery and receipt of animals and birds including care, rehabilitation and a safe haven.	113,603	124,381	237,984
	116,826	124,381	241,207

Munlochy Animal Aid
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	750	720

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	85,352	76,446
Other pension costs	3,579	3,550
	<u>88,931</u>	<u>79,996</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 6 (2024: 6)

11. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 July 2024	21,259	22,494	58,946	102,699
Additions	2,302	-	-	2,302
As at 30 June 2025	<u>23,561</u>	<u>22,494</u>	<u>58,946</u>	<u>105,001</u>
Depreciation				
As at 1 July 2024	18,515	12,686	46,669	77,870
Provided during the period	3,166	4,499	4,515	12,180
As at 30 June 2025	<u>21,681</u>	<u>17,185</u>	<u>51,184</u>	<u>90,050</u>
Net Book Value				
As at 30 June 2025	<u>1,880</u>	<u>5,309</u>	<u>7,762</u>	<u>14,951</u>
As at 1 July 2024	<u>2,744</u>	<u>9,808</u>	<u>12,277</u>	<u>24,829</u>

12. Stocks

	2025	2024
	£	£
Stock	4,000	3,260

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	5,217	4,224

Munlochy Animal Aid
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	6,811
Taxation and social security	1,832	-
Accruals and deferred income	5,829	1,550
	<u>7,661</u>	<u>8,361</u>

15. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,579 (2024: £3,550).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	506,412	243,005	(273,315)	476,102
Total funds	<u>506,412</u>	<u>243,005</u>	<u>(273,315)</u>	<u>476,102</u>
	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	470,197	277,422	(241,207)	506,412
Total funds	<u>470,197</u>	<u>277,422</u>	<u>(241,207)</u>	<u>506,412</u>

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.