

Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

Company No: SC344077

Scottish Charity No: SC015672



Pet Fostering Service Scotland (PFSS)

(A registered charity and a company limited by guarantee)

Annual Report & Financial Statement

For the year ended 31st March 2026

PFSS Document Ref: PFSS 063

Herd Accountancy Ltd
45 Forthview Crescent, Currie
EH14 5QX

Pet Fostering Service Scotland (PFSS)

Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

Financial Statement for year ended 31st March 2026

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Pet Fostering Service Scotland

Trustees' Annual Report

For the year ending 31st March 2026

The trustees of the charity, who are the directors & members of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ending 31st March 2026.

Objectives & Activities

The charitable objectives of the company are:

- To advance animal welfare by providing short-term pet care (in the homes of volunteer fosterers) when a pet owner is unable to provide pet care through illness, homelessness or domestic abuse, and cannot arrange alternative care, with the aim of returning pets to their owner whenever possible.
- To provide help, if possible, with the rehoming of a foster pet when the owner is unable to continue providing care, after a foster period, giving the owner comfort that their pet is being cared for when they are no longer able to do so and providing advice and support to the owner.

To provide support to those in need by:

- Providing advice and support to pet owners during periods of illness, homelessness or domestic abuse or similar vulnerable situations regarding how to care for their pet in the short term with the aim of retaining their pet long term and supporting the psychological and physical health benefits which the provision of pet care provides to pet owners
- Ensuring that owners have the anticipation of being reunited with their pet after their personal crisis period has resolved and enabling them to remain long term pet owners
- To provide the benefits of pet care to our foster volunteers by enabling them to gain the human-animal companion bond of a pet, but without the long-term responsibility. Also, from working with a charity making a difference by helping those owners and pets in emergency situations.

Financial Review

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The total income for the charity this year is **£101,201** (2025: £51,197) with the main income being from grants and donations. The total expenditure in the year amounted to **£100,023** (2025: £89,323) with the main expenditure being staff salaries. All capital items were less than £1,000 in value and are declared in the accounts but not depreciated, in accordance with the OSCR policy for small charities.

Investment Policy

The trustees are aware of the responsibilities for safeguarding the charity's assets and regularly consider the political, economic, legal and environmental factors that can affect funds and savings.

The trustees have a duty to seek out suitable sources of income generation. The trustees also consider that it is prudent to accumulate funds for reserves to meet their legal requirements for employees and creditors. They also realise that this has to be balanced by ensuring there are enough funds readily available to carry out the charity's aims. The trustees have the power to invest funds in the best interest of the charity. To meet these ends the trustees have invested in a deposit account with Nationwide Building Society. The trustees believe that the current investment has a suitable risk and reward profile that meets the investment criteria and risk appetite of the charity.

Principal Risks

Pet Fostering Service Scotland (PFSS) trustees regularly review the risks to which the charity is exposed but consider that PFSS has the policies and procedures in place that mitigate any risk. They do not consider that there are any substantial risks beyond the liabilities disclosed in the financial statements. The primary risks to the organisation remain the continuation of core funding and the retention and success of the Board, the management team including paid staff and the volunteers.

The charity holds public liability & employers insurance which is reviewed on an annual basis.

Reserves Policy

The board have set a target of having a minimum general fund of twelve months expenditure as reserves. Based on cost incurred by PFSS in the year ended 31st March 2026, this is approximately **£100,000**. PFSS holds **£108,246** (2025: £108,404) in general reserves. The trustees regularly review the policy and remain committed to the financial security of PFSS and believe that the reserve target remains appropriate for an organisation of this size.

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Structure, Governance and Management

Governing Document

Pet Fostering Service Scotland is a charitable company limited by guarantee and granted charitable status on 2nd June 1986 and was incorporated on the same date. The company is governed by its Memorandum and Articles of Association which was last amended in August 2025.

Appointment of Trustees

Trustees are elected by the members of the company each year at the Annual General Meeting and are listed in the Register of Members. Sub-committees may be established in accordance with the Articles of Association.

Reference & Administrative details

Charity Name: Pet Fostering Service Scotland

Charity No: SC015672

Company No: SC344077

Registered Office: 32 Coillesdene Crescent

Edinburgh

EH15 2JJ

Website Address: www.pfss.org.uk

Email Address: management@pfss.org.uk

Trustees, as listed in the Register of Members:

Robert Sinclair	Chair
Jeanette Black	Trustee
Mary Boyd	Trustee
Elizabeth Devonport	Trustee
Lisa Hodgkinson	Trustee
Verity Coubrough-Casey	Trustee & Volunteer Coordinator
Emma Bewsey	Trustee & Manager

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Bankers: Bank of Scotland
PO Box 1000
BX2 1LB

Independent Examiner: Malgorzata Herd

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, which was approved by the trustees and signed on their behalf by:



Robert Sinclair, Chair

06/26/2026
Dated: _____

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Pet Fostering Service Scotland PFSS

Chair's Report 2025-26



April 2026

Overview:

Pet Fostering Service Scotland (PFSS) continues to provide support for the vulnerable in society who need help with pet care during a crisis in their life. This year we have once again answered many enquiries for help and cared for a range of pets (which in turn provides great psychological support to the owner). We have further consolidated our structure, funding and activities, ensuring that we can meet our aims and continue to have a durable and sustainable organisation.

Our mission statement summarises the work of PFSS: *“Pet Fostering Service Scotland provides short term care for pets when their owner is unable to do so through illness, homelessness or domestic abuse and cannot arrange any alternative care”*

Our aim is to ensure continuous improvement in all aspects of the work of PFSS. This year we have introduced several initiatives, including:

- Development & expansion our both volunteer recruitment screening, training & initial support for new pet fosterers, all aimed at service improvement.
- Revision of the key handbooks for both our volunteer fosterers and Area Organisers with specific focus on safeguarding, health & safety and clarification of specific procedures.
- Provision of a formal ‘feedback process’ for both users of the service and volunteers by the introduction of simple questionnaires.
- Revision of our national phone system ‘initial message’ to provide better information to callers about options and the areas in which PFSS can help.
- Recognition of the ever-increasing importance of social media in both recruitment of volunteers and in providing awareness of our foster service, by upgrading and expanding our social media footprint, using a local specialist media company.
- Increased our scope and reach in applying for funding from trusts, foundations and organisations to meet our ever-increasing cost base, by the introduction of a part-time staff post.

Our current team, which is good match to meeting our aims, comprises an active board of trustees, five part time employees, one volunteer Area organiser (a total of two managers, four area organisers) and around 300 volunteers mainly pet fosterers but including home assessors etc.

This year we have again met our aims and objectives but, strive to increase the number of pets and owners that we can support.

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The Work of PFSS:

Over these past 40 or more years of pet fostering, the role of the PFSS charity has remained largely unchanged as we continue to support the ever-increasing demand for pet and owner support.

We are pleased to note that there are now some similar organisations offering niche pet care for those in a Domestic Abuse situation, further helping this sector. PFSS continues to provide temporary pet care when no other options are available, to a very **wide range of people who find themselves in a crisis**. Our mission statement remains an excellent description of our work and is fulfilled daily.

The organisation has moved, over these years, from a totally volunteer led service to a staffed organisation with trained volunteers, remaining efficient but reflecting on the ever-increasing overhead of the regulatory & governance requirements.

The structure of the organisation has matured over that period and is now very well matched to the aims of PFSS. The team's work includes the wide range of responsibilities from addressing initial enquiries about fostering a pet, often from a distressed owner or relative, to the matching of the pet to a volunteer fosterer. This aspect of the role of an Area Organiser, understanding and working with the pet owner contrasts with the necessary formal paperwork authorisations and compliance with the rules and regulations. Our managers not only provide support for the 'pet' care aspect of the charity's work, but address funding, hardship issues, training and the governance of the charity. Our library of handbooks and guidance material supports all aspects from regulatory requirements to 'hints and tips' when introducing a stressed pet into a temporary home.

Key Achievements

Support of vulnerable pet owners & their pet

Year on year we see an ever-increasing demand for our service. This is reflected in the number of owners who contact the organisation either by phone or via our dedicated FosterEnquiry@pfss.org.uk email address. While our national phone number (0344 811 9909) offers low-cost and quick access to the PFSS local area organiser, the 'fosterEnquiry' email address is specifically aimed at those who either have no credit on their phone or are in situations where making a call can be difficult or even dangerous, especially in situations of domestic abuse. While much of the arrangements for fostering can be carried out 'electronically' with transfer of forms etc. We insist that there is an initial phone discussion to provide essential screening of the owner & pet, their situation and the potential foster arrangements.

This year we have received over **1,300 initial enquiries**, an increase of **30%** on last year. Many of these enquiries only make contact for advice and do not require follow-up, while others need immediate support with pet care. This resulted in the fostering of **over 170 pets**, slightly lower than last year and again highlighting not only the difficulty of matching available fosterers to a specific pet, especially dog size and breed but also variations year to year of the length of the foster period.

Large breeds present a specific problem as their strength while walking on the lead (a safety requirement) excludes many fosterers. However, key benefit here is the relationship we have with the Vet Schools in Scotland where students, (many from overseas and missing their own pet) can become fosterers and especially like caring for the larger breed of dog.

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Volunteer Base

Pet fostering is not only an animal welfare charity, our work provides psychological benefit to the pet owner providing anticipation of the reunion with their much-loved pet after their crisis is over and the secondary benefit to the foster carer who not only has the enjoyment and company of a pet without the long term responsibility, but gains from the charitable involvement of helping others.

Our volunteer base, some 300 strong, is an interesting cross section of ages and backgrounds from students to retirees, from pet owners to those who are unable to have their own pet, to those who have recently come to terms the loss of their own pet.

Recruitment is a major task, and we have a dedicated Manager responsible for this role as experience shows that key to becoming a successful fosterer is careful screening and solid training. Taking a stressed cat or dog away from its owner and settling it into a new temporary home is not an easy undertaking and we provide support and training to help our team with the task. 24/7 emergency support is also provided.

Our pool of trained fosterers remains steady at around **300 volunteers**, located across Scotland. Each year we see a **turn-over of about 17%** as the volunteer's life demands change and these are replaced by our steady recruitment, screening and training process.

This year we received over **~120 applications** to become a fosterer, however during the initial and subsequent processes and training we rejected **~30% as unsuitable**. We have found that a robust process of selection is key to ensuring a successful fosterer.

Developing & supporting our team

While the focus of the work of Pet Fostering Service Scotland is the care of pets and the support of their owner during a crisis period, we also continue to provide strong, consistent support for our staff and volunteers, making sure that everyone has access to guidance, resources and the reassurance they need to carry out their roles confidently.

Providing support for the team is key, enabling them to cope with the demands of calls from those who find themselves in a situation where they are faced with impossible decisions regarding their much-loved pet. For example, a short-term emergency domestic abuse rehoming that cannot accommodate pets, to a homeless pet-owning person being offered shelter but again in a pet-free environment. While a balance of internal and external training and comprehensive handbooks is essential, we always ensure that access is available to an experienced team member, usually a trustee of the charity with years of experience of this sector of care. This support is available 24/7 through our emergency phone number.

External training is also key, with some of the management team completing courses such as 'First Aid For Mental Health Training for Community Practitioners', 'Domestic Abuse Training' with Dogs Trust/Cats Protection etc.

We also participate with associated organisations to consider how best to work together improving access to our service. This includes the Scottish Association of Social Workers (SASW), the Links project, Lifeline, and Freedom project.

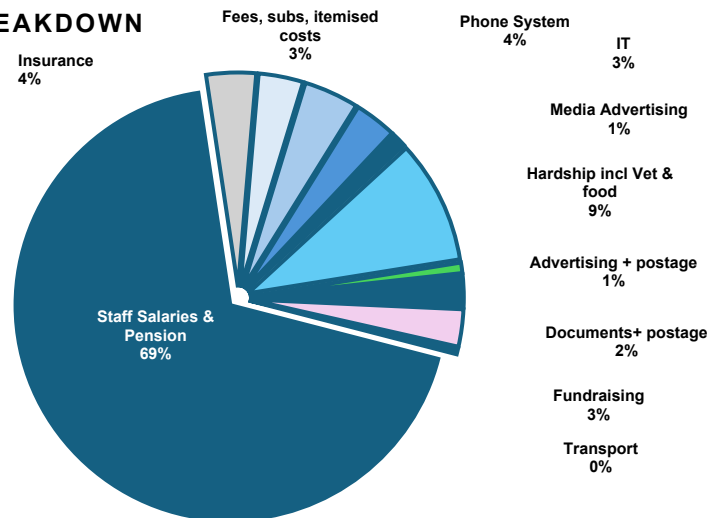
PFSS has a comprehensive suite of documentation, covering all aspects of our work and providing not only details of looking after a foster pet to aspects of governance and emergency situations. These are catalogued and reviewed regularly and are readily available to the team via paper copies or on the Team Page of our website.

Finance

Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

The service provided by PFSS is **free to those in need** and who cannot afford the cost of pet care during their crisis. This year costs remained very much in keeping with our Business Case with an **annual running cost of ~£100k**. Breakdown is shown in the graphics below. This is funded entirely by donations from the many Trusts & Foundations that support our work together with generous public donations and donations from the owners of pets we have fostered. We do not charge for the service but ask for donations towards food and veterinary

PFSS COST BREAKDOWN



costs if possible.

We are deeply grateful for the support we receive from all who make our work possible. As a small charity supporting pet owners in crisis, we continue to rely on

generosity of these donors to keep our service running.

Every grant and donation **directly supports vulnerable people and their pets** at moments of real hardship.

We consider our organisation to be a low-overhead and efficient charity.

For pets of owners in especially difficult financial situations, we provide veterinary support from our Hardship Fund. This also can be used to provide pet food where needed. **This year our hardship cost was just under £10k, or 9.2% of turnover.**

This coming year, we will continue to seek funding from a wide range of Trusts & Foundations and aim to maintain the bank balance at a one-year running cost reserve. This is detailed in the annual accounts.

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Promoting our work

Raising awareness of our service is multi-layered; those who need to make use of our service, those who kindly donate to our work, to those considering volunteering with PFSS.

This year, in keeping with national trends we not only have a comprehensive suite of leaflets which are distributed to hospitals, homeless shelters etc. but have employed a social media company to raise our profile across all types of social media platform.

The raised social media footprint appears to have increased both general enquiries from those in crisis but also increased our level of interest in volunteering with the charity.

Looking Forward: Strategy for the coming years

As a relatively small charity, but with a solid foundation and outlook, we carry a significant governance and overhead burden to ensure our work is delivered safely and in keeping with regulations. Our current scale represents a point of equilibrium, an operational level that provides an efficient service well matched to the work we deliver. Any significant expansion, for example to provide a fleet of vehicles to transport pets or for our managers use would represent a major step and shift in how the organisation is managed on a day-to-day manner and funded.

While growth remains a future possibility it is important to recognise that the charity is running at an efficient, sustainable and stable level, with systems proportionate to its size and mission.

Summary

This past year has been a success for the work of the PFSS charity. However, once again we strive to increase the number of pet owners needing our help and support. As before the key issue is the matching of the pet, especially a large dog, to an available fosterer. This coming year we will focus on recruitment to further address this problem, with an aim to help as many owners and their pet.

We remain very grateful for the grants from Trusts and Foundations and for the generous donations from individuals and will again this year be exploring a range of funding options.

Finally, a thanks to the dedicated team that make the work of PFSS possible, the staff, volunteers and supporters.

Robert Sinclair

Chair, PFSS

Pet Fostering Service Scotland (PFSS)

Year Ended 31st March 2026**Independent examiner's report to the trustees of Pet Fostering Service Scotland**

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on the following pages.

Respective responsibilities of trustees and examiner.

The charity's trustees (who are the directors & members of the company 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation (10) (1) (a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts 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 Regulation 11 of the 2006 Regulations.

Any 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 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.

I

Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

Independent Examiner's Statement

In connection with my examination, no matter came to my attention: -

1. Which gives me a 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 Regulations.
 - &
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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.



Malgorzata Herd- Director,
Herd Accountancy Ltd
45 Forthview Crescent, Currie
EH14 5QX

Dated: 06/16/2026

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**PET FOSTERING SERVICE SCOTLAND
YEAR ENDED 31 MARCH 2026****STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2026	Total 2025
		£	£
Income and endowments from:			
Donations	1	6,866	2,014
Legacies	2	3,131	-
Grants	3	86,106	44,975
Charitable activities (Hardship repayments)	4	2,307	731
Other revenue (HMRC Gift aid)		308	
Investments – interest received	5	<u>2,481</u>	<u>3,367</u>
		<u>101,201</u>	<u>51,197</u>
 Expenditure on:			
Charitable activities	6	100,022	89,324
 Net income – (expenditure)		1,179	(38,126)
 Reconciliation of funds			
Total funds at 1 st April 2025			108,404
Total funds at 31 March 2026			100,023

Funds received by donation are in general unrestricted, however where the fund use has been designated, the trustees ensure that this addressed.

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year and complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on the following pages form an integral part of these accounts.

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**PET FOSTERING SERVICE SCOTLAND
FOR YEAR ENDED 31 MARCH 2026****BALANCE SHEET**

	Total 2026	2025
	£	£
Assets		
Current Assets	<u>108,246</u>	<u>108,404</u>
Capital, Reserves and Liabilities		
Capital and reserves	108,824	108,054
Accruals and deferred income	<u>350</u>	<u>350</u>
	<u>109,174</u>	<u>108,404</u>

The company is a private company limited by guarantee and registered in Scotland. It was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Average number of employees

The average number of persons employed by the company in the period was 5 (previous period 4).

The financial statements were approved and authorised for issue by the Board of Directors on 28/05/2026, and are signed on its behalf by:

BEWSEY, Emma Rose
Director
Registered Company No. SC344077

Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

Pet Fostering Service Scotland**Year ended 31st of March 2026****Notes to the Accounts****Basis of preparation**

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in accordance with:

- a) The Charities and Trustees Investments (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
- c) The Companies Act 2006
- d) The Financial Reporting Standard applicable in the UK (FRS 102)
- e) Charities SORP (FRS102) Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Scotland applicable in the UK (FRS102) (Effective 1st January 2015)

Accounting Policies

Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objectives of the charity. Restricted funds are set aside for a particular purpose as a result of designated giving.

1. Income and Donations	Total	
Total	<u>2026</u>	<u>2025</u>
	£	£
Donations	6,866	2,014
Gift Aid	308	-
2. Income from Legacies		
Estate of Maxine Sheila Mercer	3,131	

Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

3. Income from Grants

	2026	2025
Theodore Maxxy Trust		2,000
St Katharine's Fund		1,000
Pat Newman Memorial Trust	500	500
W.Howarth Char Trust		400
Squire Batton Char.Trust		250
W M Mann Foundation		1,000
The RS Macdonald trust	18,000	12,000
The Nimbar Charitable Trust		2,500
Thorntons Law- John Williams Haig Charitable Trust		10,500
Shepherd & Wedderburn- Ronald Miller Found	1,050	1,050
Mary Andrew Trust- Mitchells Robertson		600
Inchyre Trust	500	500
The Michael & Shirley Hunt Charitable foundation	1,000	1,000
Alice Noakes Charitable foundation		2,000
Jenny S Gordon Memorial Foundation		500
Himat Tanna Charitable Trust		1,000
Yvonne Flux Charitable Trust		500
JB Wood Charitable Trust		5,125
		1,000
St Katharine's Fund		500
Walter Craig Charitable Trust		
JHT Charitable Trust	500	
The David Family Foundation	2,000	
Kilpatrick Fraser	1,000	
Nancy Roberts CharTrust	1,000	
Leach Family Trust	2,000	
The Weir Charitable Trust	3,000	
Glenswood Charitable Trust	2,000	
JW Hay Trust	10,500	
Pets Foundation	9,556	
H&D Crichton	3,000	
Haramead Trust	5,000	
JR Wilson Trust	1,000	
TD Paton Trust	5,000	
Hugh Fraser Foundation	2,000	
Volvox Trust	1,000	
National Lottery Grant	15,000	
The Ireland Rodden Trust	500	
Darroch Charitable Trust	1,000	

86,106	43,925
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Pet Fostering Service Scotland (PFSS) Financial Statement & Report: FY 2025/2026

	2026 £	2025 £
4. Income from Charitable Activities		
Hardship repayments	2,307	730
5. Income from Investments		
Bank Interest	2,481	3,366
6. Expenditure on Charitable Activities		
Administration costs	11,734	17,514
Staff cost- salaries & wages	66,783	56,466
Staff Pension contributions	2,702	1,727
Hardship	9,408	5,064
Insurance	3,790	3,453
Publicity & promotion	1,973	-
Consultancy fee	2,840	4,680
-		
Governance – Independent examiner	-	<u>420</u>
	<u>99,230</u>	<u>89,234</u>
7. Cash in bank & on hand		
Bank of Scotland A/C 0600163	-	-
Bank of Scotland A/C 18413369	42,447	25,028
Nationwide Bank A/C	65,798	83,316
8. Creditors (falling due within one year)		
Independent examination	-	420

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