CHARITY REGISTRATION NUMBER: SC029296

ARTHURSHIEL RESCUE CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

David Allen
Chartered Accountants
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

ARTHURSHIEL RESCUE CENTRE

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Brenda Grieve (Deceased) (resigned 1 January 2025) Wendy Adams Shona Middlemas Caroline Boyd Sheena Chappell
Charity Registration Number	SC029296
Principal Office	Arthurshiel St Boswells Melrose TD6 0DL
Independent Examiner	Alison Welton BSc FCA David Allen Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
Bankers	Bank of Scotland plc 3 Channel Street Galasheils TD1 1BE

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

OBJECTIVES AND ACTIVITIES

Objects and aims

The purpose of the charity is to alleviate the suffering and distress of animals in need of care and protection in the Scottish borders by providing shelter and temporary care to both domestic and wild animals with a view to rehabilitation or release.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

ACHIEVEMENTS AND PERFORMANCE

As usual we were able to have our supermarket and garden centre collections. We have now got a steady stream of food donations at some of the local supermarkets who have kindly given us a basket and space to accept food donations in. This is saving the centre quite a lot of money as we only need to pay for specialist food now.

The cattery was donated a lovely set of French doors for the front. These have been fitted and the difference is massive. The glass is doubled glazed whereas we only had plastic boards before. The cats can enjoy the sunshine and the cattery is warmer.

We have attempted to address the storage problem we have and have purchased an old shipping container. We hope we can keep the rats out so the food is usable now. We can store bedding in there and it stays dry.

We have purchased a bigger incinerator to stand along side the previous smaller one. This has meant the skip hire should be less.

The centre is grateful for the support of our amazing local community who donate when we have raffles or shake tins under noses. Thank you to the people who leave food donations in our baskets at the supermarkets.
And also many thanks to our amazing volunteers, the centre only continues with your help.

FINANCIAL REVIEW

The charity had a surplus of £2,915 (2024: deficit of £28,834) for the year and held restricted reserves of £nil (2024: £nil) and unrestricted reserves of £144,618 (2024: £141,703) at the year end.

Policy on reserves

The charity has considered the reserves required. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of unrestricted charitable expenditure. Due to the legacies received in the previous three years, the trustees are currently exceeding their aim.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The trustees intend to continue the charity's activities throughout 2026 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is an unincorporated association and was established and recognised as a charity on 16 August 1999. The charity is operated in accordance with its constitution. The charity is registered in Scotland and its number is SC029296.

Recruitment and appointment of trustees

Appointment and removal of trustees is in accordance with the charity's constitution which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others at a general meeting.

FINANCIAL INSTRUMENTS

Objectives and policies

The charity’s activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity’s policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity’s activities expose it primarily to the financial risks of interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity’s principal financial assets are bank balances and cash and other receivables.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 22 June 2026 and signed on its behalf by:

W Adams
....
Wendy Adams
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARTHURSHIEL RESCUE CENTRE

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 18.

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 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.

Basis of independent examiner's statement

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

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 requirements:
   • to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
   • to prepare accounts which accord with the accounting records and 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.

ALISON WELTON
....

ALISON WELTON BSc FCA
Independent Examiner
DAVID ALLEN
Chartered Accountants
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

22 June 2026

ARTHURSHIEL RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted £	Total 2025 £
Income from:			
Donations, legacies, grants and subscriptions	2	38,594	38,594
Other trading activities	3	5,388	5,388
Investment income	4	32	32
Total income		44,014	44,014
Expenditure on:			
Charitable activities	5	(41,099)	(41,099)
Total expenditure		(41,099)	(41,099)
Net movement in funds		2,915	2,915
Reconciliation of funds			
Total funds brought forward		141,703	141,703
Total funds carried forward	14	144,618	144,618

	Note	Unrestricted £	Total 2024 £
Income from:			
Donations, legacies, grants and subscriptions	2	7,277	7,277
Other trading activities	3	3,087	3,087
Total income		10,364	10,364
Expenditure on:			
Charitable activities	5	(39,198)	(39,198)
Total expenditure		(39,198)	(39,198)
Net movement in funds		(28,834)	(28,834)
Reconciliation of funds			
Total funds brought forward		170,537	170,537
Total funds carried forward	14	141,703	141,703

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for both years is shown in note 14.

ARTHURSHIEL RESCUE CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £		2024 £	
Fixed assets					
Tangible assets	11		6,902		5,972
Current assets					
Debtors	12	791		389	
Cash at bank and in hand		138,605		137,067	
		139,396		137,456	
Creditors: Amounts falling due within one year	13	(1,680)		(1,725)	
Net current assets			137,716		135,731
Net assets			144,618		141,703
Funds of the charity:					
Unrestricted income funds					
Unrestricted		144,618		141,703	
Total funds	14		144,618		141,703

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 22 June 2026 and signed on their behalf by:

W Adams
....
Wendy Adams
Trustee

1 ACCOUNTING POLICIES

Statement of compliance

These financial statements have been prepared in compliance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 102), the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Arthurshiel Rescue Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Income from membership subscriptions, donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and the amount can be reliably measured. Legacy income is recognised when receipt is probable and entitlement is established.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1 ACCOUNTING POLICIES (continued)

Other trading activities

Fundraising income is recognised when receipt is probable and its amount can be measured reliably.

Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

Arthurshiel Rescue Centre is a registered charity and as such is exempt from income tax under the provision of the Income and Corporation Taxes Act 1988.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

1 ACCOUNTING POLICIES (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Hydrotherapy Pool	15% straight line
Rescue Centre Equipment	10% straight line
Office Equipment	15% straight line
Motor Vehicles	25% reducing balance

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 INCOME FROM DONATIONS, LEGACIES, GRANTS AND SUBSCRIPTIONS

	Unrestricted General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations	30,857	30,857	3,593
Legacies	7,532	7,532	3,379
Membership subscriptions	205	205	305
	38,594	38,594	7,277

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted General £	Total 2025 £	Total 2024 £
Events income;			
Fundraising	5,388	5,388	3,087
	5,388	5,388	3,087

4 INVESTMENT INCOME

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	32	32

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted General funds £	Total 2025 £	Total 2024 £
Rescue centre	39,488	39,488	37,413
Support costs	1,611	1,611	1,785
	41,099	41,099	39,198

5 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

£41,099 (2024 - £39,198) above expenditure was attributable to unrestricted funds and £Nil (2024 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,611 (2024 - £1,785) which relate directly to charitable activities. See note 6 for further details.

6 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Governance costs	1,611	1,785

Governance costs

	Unrestricted General funds £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,611	1,611	1,785
	1,611	1,611	1,785

7 NET INCOMING/OUTGOING RESOURCES

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	3,129	4,908

8 TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 STAFF COSTS

The average head count of employees during the year was Nil (2024 - Nil).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were Nil (2024 - Nil).

10 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

11 TANGIBLE FIXED ASSETS

	Rescue Centre Equipment £	Motor Vehicles £	Office Equipment £	Hydrotherapy Pool £	Total £
Cost					
At 1 January 2025	177,591	27,960	379	18,649	224,579
Additions	4,060	-	-	-	4,060
At 31 December 2025	181,651	27,960	379	18,649	228,639
Depreciation					
At 1 January 2025	174,418	25,161	379	18,649	218,607
Charge for the year	2,430	700	-	-	3,130
At 31 December 2025	176,848	25,861	379	18,649	221,737
Net book value					
At 31 December 2025	4,803	2,099	-	-	6,902
At 31 December 2024	3,173	2,799	-	-	5,972

12 DEBTORS

	2025 £	2024 £
Prepayments	791	389

13 CREDITORS: amounts falling due within one year

	2025 £	2024 £
Accruals	1,680	1,725

14 FUNDS

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General				
Unrestricted funds	134,301	44,014	(37,559)	140,756
Designated				
Life membership reserve	940	-	-	940
Legacy	6,462	-	(3,540)	2,922
	7,402	-	(3,540)	3,862
Total funds	141,703	44,014	(41,099)	144,618

14 FUNDS (continued)

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General				
Unrestricted funds	160,374	10,364	(36,437)	134,301
Designated				
Life membership reserve	940	-	-	940
Legacy	9,223	-	(2,761)	6,462
	10,163	-	(2,761)	7,402
Total funds	170,537	10,364	(39,198)	141,703

14 FUNDS (continued)

The specific purposes for which the funds are to be applied are as follows:

The legacy fund is to be used for the well-being and security of volunteers.

The life membership reserve fund is £940 granted from Pets at Home specifically to purchase new equipment.

This year's legacy fund expenditure figure includes depreciation for the year, as well as repairs to the vehicle made in the year.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Total funds at 31 December 2025
	General	Designated	
	£	£	£
Tangible fixed assets	4,803	2,099	6,902
Current assets	137,633	1,763	139,396
Current liabilities	(1,680)	-	(1,680)
Total net assets	140,756	3,862	144,618

	Unrestricted funds		Total funds at 31 December 2024
	General	Designated	
	£	£	£
Tangible fixed assets	3,173	2,799	5,972
Current assets	132,853	4,603	137,456
Current liabilities	(1,725)	-	(1,725)
Total net assets	134,301	7,402	141,703

16 ANALYSIS OF NET FUNDS

	At 1 January 2025	Financing cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	137,067	1,538	138,605
Net debt	137,067	1,538	138,605

17 CONTINGENT ASSETS

As at 31 December 2020, the charity had been notified of a legacy from Mr D O Stewart (deceased) whereby the interest in 17 Dalkeith Place, Hawick TD9 9JS and whole of his residual estate has been placed in trust for a period of 40 years for the benefit of the Arthurshiel Rescue Centre. During the 40 year period the whole of the income of the trust will be applied for the benefit of the Arthurshiel Rescue Centre. After 40 years the capital reverts to Arthurshiel Rescue Centre.

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.