

Animal Concern Advice Line

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2024

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

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for the Year Ended 31 December 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

- a) To advance the education of the public in the treatment and care of animals (be they pet, farm or wild animals or birds); and
- b) To relieve the suffering of animals and birds which have been mistreated or abandoned. In furtherance thereof the organisation shall provide and staff a telephone helpline and provide an internet site which, those seeking assistance, can contact at any time for information and advice including referral to other organisations, rescue centres, veterinary care providers and statutory bodies best able to assist the animal or animals for which the caller seeks help.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Secretary for ACAL reports that the Animal Concern Advice Line has continued to provide a valuable service to many callers, with advice ranging from dealing with injured wildlife to lost or found pets, to giving advice on rehoming pets, as well as providing pet owners struggling with mental health advice on services that can help them. It has continued to meet its objectives, noting there is room to increase awareness and education around various issues raised by callers should additional funding come in.

FINANCIAL REVIEW

Reserves policy

It is not our policy to spend money without good reason. We have enough funds to ensure we can continue our work at present levels, but this will be closely monitored by the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity and is controlled by its governing document, a Constitution.

Recruitment and appointment of new trustees

In accordance with the constitution, the Charity is managed by no less than three and no more than seven members who are proposed, and seconded, by a minimum of 60% of votes cast at the AGM.

The trustees were all reappointed at the last AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC030982

Principal address

Suite 2/3
48 West George Street
Glasgow
G2 1BP

Report of the Trustees
for the Year Ended 31 December 2024

Trustees



Independent Examiner



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Approved by order of the board of trustees on 7 June 2025 and signed on its behalf by:



- Trustee

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Independent Examiner's Report to the Trustees of
Animal Concern Advice Line

I report on the accounts for the year ended 31 December 2024 set out on pages four to eleven.

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 Regulationshave 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.

[REDACTED]

[REDACTED]

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Date: *9 June 2025*

Statement of Financial Activities
for the Year Ended 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		56,355	83,456
Investment income	2	8,957	7,780
Total		<u>65,312</u>	<u>91,236</u>
EXPENDITURE ON			
Raising funds	3	2,327	1,580
Charitable activities			
Campaign costs		55,310	82,807
Total		<u>57,637</u>	<u>84,387</u>
NET INCOME		7,675	6,849
RECONCILIATION OF FUNDS			
Total funds brought forward		226,516	219,667
TOTAL FUNDS CARRIED FORWARD		<u>234,191</u>	<u>226,516</u>

Balance Sheet
31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
	Notes		
FIXED ASSETS			
Investment property	6	84,200	77,300
CURRENT ASSETS			
Debtors	7	378	607
Cash at bank		150,813	149,299
		<hr/>	<hr/>
		151,191	149,906
CREDITORS			
Amounts falling due within one year	8	(1,200)	(690)
		<hr/>	<hr/>
NET CURRENT ASSETS		149,991	149,216
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		234,191	226,516
		<hr/>	<hr/>
NET ASSETS		234,191	226,516
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		234,191	226,516
		<hr/>	<hr/>
TOTAL FUNDS		234,191	226,516
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2025 and were signed on its behalf by:

[Redacted Signature]

- Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from 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 December 2024

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	5,400	5,400
Deposit account interest	3,557	2,380
	<u>8,957</u>	<u>7,780</u>

3. RAISING FUNDS

Investment management costs

	31.12.24	31.12.23
	£	£
Administrative expenses	2,327	1,190
Maintenance charges	-	390
	<u>2,327</u>	<u>1,580</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or other benefits for the year ended 31 December 2024 or 31 December 2023.

Trustees' expenses

There were no expenses paid to the Trustees in the year ended 31 December 2024 or 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	83,456
Investment income	<u>7,780</u>
Total	<u>91,236</u>
EXPENDITURE ON	
Raising funds	1,580
Charitable activities	
Campaign costs	<u>82,807</u>
Total	<u>84,387</u>
NET INCOME	6,849

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continuedUnrestricted
fund
£**RECONCILIATION OF FUNDS**

Total funds brought forward

219,667

**TOTAL FUNDS CARRIED
FORWARD**

226,516

6. INVESTMENT PROPERTY

£

FAIR VALUE

At 1 January 2024

77,300

Additions

6,900

At 31 December 2024

84,200

NET BOOK VALUE

At 31 December 2024

84,200

At 31 December 2023

77,300

The Trustees have valued the Investment Property at 31 December 2023 at £77,300 which the trustees believe to be a fair value at that date. The value placed on the flat when it was received by way of legacy during the year to 31 December 2013 was £75,000. Some improvement work had commenced on the property by 31 December 2023 and the cost to that date of £2,300 has been added. The property will be included at fair value in the 2024 Accounts following the completion of the planned improvements.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.24

31.12.23

£

£

Prepayments

378

607

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	1,200	690
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	226,516	7,675	234,191
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>226,516</u>	<u>7,675</u>	<u>234,191</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,312	(57,637)	7,675
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>65,312</u>	<u>(57,637)</u>	<u>7,675</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	219,667	6,849	226,516
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>219,667</u>	<u>6,849</u>	<u>226,516</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,236	(84,387)	6,849
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,236</u>	<u>(84,387)</u>	<u>6,849</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	219,667	14,524	234,191
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>219,667</u>	<u>14,524</u>	<u>234,191</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,548	(142,024)	14,524
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>156,548</u>	<u>(142,024)</u>	<u>14,524</u>

10. RELATED PARTY DISCLOSURES

The former Secretary of Animal Concern Advice Line was co-director of Ethical Promotions Limited which was retained by Animal Concern Advice Line to staff the advice line and to provide consultancy services and office accommodation at a cost of £0 (2023 - £300).

Animal Concern Advice Line made donations of £52,000 (2023 - £80,000) to Animal Concern Ltd, a company whose directors are also Trustees of Animal Concern Advice Line.