

Charity registration number SC051606 (Scotland)

STRAY CAT RESCUE FIFE SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025



STRAY CAT RESCUE FIFE SCIO

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Receipts and payments account	4
Statement of balances	5
Notes to the financial statements	6 - 8

STRAY CAT RESCUE FIFE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

Our purposes, as recorded in our Constitution, are to promote animal welfare, specifically to abandoned and stray cats through the provision of shelter, veterinary attention, rehabilitation, rehoming and advancing the education of the public in the essential needs of cats.

Achievements and performance

This year was busier than last year, leading to higher spend on vet bills.

A big investment this year was the construction of a new hut for housing end-of-life cats in our care, which completed in May 2025.

We applied for a number of grants for funds, especially to support vet bills and to continue work on the feral colony we have been working with.

Financial review

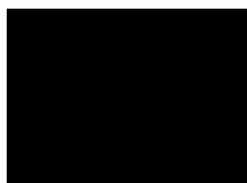
As a result of the surplus of £19,502 (2024: £14,112) for the period, we held unrestricted funds of £46,171 (2024: £26,669) at the end of the period.

Structure, governance and management

Stray Cat Rescue Fife is a Scottish Charitable Incorporated Organisation ("SCIO") and the purpose and administration arrangements are set out in our Constitution. The charity was registered by the Office of the Scottish Charity Regulator ("OSCR") on 22 February 2022 and commenced trading in April 2022.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:



(Retired 6 January 2025)

(Appointed 7 January 2025)

Contact Address:



Recruitment and Appointment of Trustees

The Trustees of the Group are known as the Board. All current members of the Board were appointed on incorporation. Further appointments or reappointments will take place at our Annual General Meeting which will be held each year.

STRAY CAT RESCUE FIFE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Statement of trustees' responsibilities

The 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 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 incoming resources and application of resources of the charity for that year.

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 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They 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' report was approved by the Board of Trustees.


Trustee

Date: 22.11.25

STRAY CAT RESCUE FIFE SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STRAY CAT RESCUE FIFE SCIO

I report on the financial statements of the charity for the year ended 5 April 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 22nd Dec 25.

STRAY CAT RESCUE FIFE SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Donations	2	46,816	19,731
Fundraising	3	57,314	43,009
Other income	4	219	136
Total receipts		<u>104,349</u>	<u>62,876</u>
<u>Payments:</u>			
Charitable activities	6	59,847	44,588
<u>Payments relating to assets and investment movements</u>			
Purchase of assets		25,000	4,176
Total payments		<u>84,847</u>	<u>48,764</u>
Net Receipts/(Payments)		<u>19,502</u>	<u>14,112</u>

STRAY CAT RESCUE FIFE SCIO

Statement of Balances

AS AT 5 APRIL 2025

	Notes	Unrestricted 2025 £	Unrestricted 2024 £
Fixed assets			
Freehold property		10,000	-
Motor vehicles		15,341	4,176
Fixed assets carried forward		<u>25,341</u>	<u>4,176</u>
Bank and cash in hand			
Bank and deposit balances brought forward		26,669	12,557
Surplus for the period		19,502	14,112
Bank and deposit balances carried forward		<u>46,171</u>	<u>26,669</u>
Liabilities			
Accountancy fee		<u>1,560</u>	<u>1,500</u>

The Accounts were approved by the Trustees on 22.12.25

Signed on their behalf by:



Trustee

STRAY CAT RESCUE FIFE SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Stray Cat Rescue Fife SCIO is a Scottish Charitable Incorporated Organisation. The registered office is 1 Queen Margaret Fauld, Dunfermline, Fife, KY12 0UY

1.1 Accounting convention

The accounts are prepared on a receipts and payments basis.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

2 Donations

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations	46,816	19,731

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising	57,314	43,009

4 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Bank interest	219	136

STRAY CAT RESCUE FIFE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Charitable activities

	2025 £	2024 £
Vet Fees	44,586	35,323
Cattery Fees	8,593	5,584
Equipment	949	1,233
Insurance	1,600	417
Food	137	192
Motor Expenses	2,272	399
Accountancy Fees	1,500	1,440
Purchase of assets	25,000	4,176
Legal and professional	210	-
	<u>84,847</u>	<u>48,764</u>

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	<u>25,341</u>	<u>4,176</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,560</u>	<u>1,500</u>

STRAY CAT RESCUE FIFE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	26,669	104,349	(84,847)	46,171
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	12,557	62,876	(48,764)	26,669