REGISTERED COMPANY NUMBER: CS006090 (Scotland)
REGISTERED CHARITY NUMBER: SC052245

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Fiona's Ark SCIO

D and E Accountancy Ltd
Tax Advisors and Accountants
2nd Floor, 2 Walsworth Road
Hitchin
Hertfordshire
SG4 9SP

Fiona's Ark SCIO

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Fiona's Ark SCIO

Report of the Trustees
for the Year Ended 31 March 2026

Report of the Trustees for the Period 1st April 2025 to 31st March 2026.

We are governed by a constitution which is available to view on OSCR website.

Fionas Ark was incorporated on 11th of January 2023 and commenced activities on the 1st of June 2023.

The charity formed with 6 board members and regular meetings have taken place from that point to help build & develop the charity.

Since our last report, Fionas Ark has rehomed a total of 23 dogs and 61 cats.

The Highlight of the Charity:

Anna-May organised and ran the Gun Dog Scurry at the Lorn Show

At the Lochaber and District Canine Society, we judged the novelty section, and received donations from the day, which were greatly appreciated.

Mairi and Avril, were complete stars doing Table Top sales for 3 months at Victory Halls.

Beardy Collie Society raised money through a raffle.

Community involvement

Fionas Ark has been working closely with the Oban High School. It is mostly kids who have difficulties at school, including attendance. Pupils were able to come over and with supervision have various responsibilities like walking dogs, playing/cuddling with them or cleaning out the cat pens. During the sessions they would learn about animal care, responsibilities and would just have a safe space to explore in a relaxing and friendly atmosphere.

Fionas Ark also has been working closely with Enable Scotland. The project allowed people with disabilities/impairments/conditions to have therapeutic time with animals and help out by walking the dogs, allowing them to feel more grounded. The activity happens several times a week.

We'd like to express our thanks to all the local business, shops, people and our community who have supported Fionas Ark and helped collect the donations and legacies. It continues to help the charity greatly.

Finally, we'd like to mention the Fionas Ark Volunteers. Their dedication and loyalty is much appreciated and valued and the biggest gift is the gift of their time.
If anybody would like to sign up and become a volunteer, please enquire either through the email or social media and we will send you the application pack.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
CS006090 (Scotland)

Fiona's Ark SCIO

Report of the Trustees
for the Year Ended 31 March 2026

Registered Charity number
SC052245

Registered office
Achacha
Barcaldine
Oban
PA37 1SF

Trustees
Mrs F Woodhouse
P Howe
I C Adrian
Miss A Woodhouse
Ms H Barry

Company Secretary
Ms Z Matijaskiene

Independent Examiner
Mrs EM Samuels
D and E Accountancy Ltd
Tax Advisors and Accountants
2nd Floor, 2 Walsworth Road
Hitchin
Hertfordshire
SG4 9SP

Approved by order of the board of trustees on 1/7/26 and signed on its behalf by:

Fiona Woodhouse

Mrs F Woodhouse - Trustee

Independent Examiner's Report to the Trustees of Fiona's Ark SCIO

I report on the accounts for the year ended 31 March 2026 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 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.

EM Samuels

Mrs EM Samuels
The Chartered Institute of Management Accountants

D and E Accountancy Ltd
Tax Advisors and Accountants
2nd Floor, 2 Walsworth Road
Hitchin
Hertfordshire
SG4 9SP

Date: 25th June 2026

Fiona's Ark SCIO

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,573	19,415
EXPENDITURE ON			
Raising funds		12,515	14,186
Other		353	168
Total		12,868	14,354
NET INCOME		4,705	5,061
RECONCILIATION OF FUNDS			
Total funds brought forward		11,491	6,430
TOTAL FUNDS CARRIED FORWARD		16,196	11,491

The notes form part of these financial statements

Fiona's Ark SCIO

Balance Sheet
31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
FIXED ASSETS			
Tangible assets	5	6,242	2,793
CURRENT ASSETS			
Cash at bank		10,972	9,854
CREDITORS			
Amounts falling due within one year	6	(1,018)	(1,156)
NET CURRENT ASSETS		9,954	8,698
TOTAL ASSETS LESS CURRENT LIABILITIES		16,196	11,491
NET ASSETS		16,196	11,491
FUNDS	7		
Unrestricted funds		16,196	11,491
TOTAL FUNDS		16,196	11,491

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

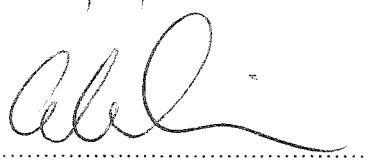
The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 1/7/26 ..... and were signed on its behalf by:



.....
I C Adrian - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Plant and machinery	- 15% on reducing balance

Taxation
The charity is exempt from corporation 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.

continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	353	168

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

Mrs F Woodhouse received reimbursement of travel expenses and consumables in the sum of £654.65 (Last year £1,267.80) and through her business a proportion of electricity costs of £390.42 (Last year £1,352.44).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	19,415
EXPENDITURE ON	
Raising funds	14,186
Other	168
Total	14,354
NET INCOME	5,061
RECONCILIATION OF FUNDS	
Total funds brought forward	6,430
TOTAL FUNDS CARRIED FORWARD	11,491

continued...

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 April 2025	2,761	200	2,961
Additions	3,802	-	3,802
At 31 March 2026	6,563	200	6,763
DEPRECIATION			
At 1 April 2025	138	30	168
Charge for year	328	25	353
At 31 March 2026	466	55	521
NET BOOK VALUE			
At 31 March 2026	6,097	145	6,242
At 31 March 2025	2,623	170	2,793

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Other creditors	418	556
Accrued expenses	600	600
	1,018	1,156

7. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	11,491	4,705	16,196
TOTAL FUNDS	11,491	4,705	16,196

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,573	(12,868)	4,705
TOTAL FUNDS	17,573	(12,868)	4,705

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	6,430	5,061	11,491
TOTAL FUNDS	6,430	5,061	11,491

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,415	(14,354)	5,061
TOTAL FUNDS	19,415	(14,354)	5,061

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	6,430	9,766	16,196
TOTAL FUNDS	6,430	9,766	16,196

continued...

7. MOVEMENT IN FUNDS - continued

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	36,988	(27,222)	9,766
TOTAL FUNDS	36,988	(27,222)	9,766

8. RELATED PARTY DISCLOSURES

Related party disclosures are listed under trustee expenses.

Fiona's Ark SCIO

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,793	11,010
Rehoming Fees	5,780	8,210
Legacies	-	195
	17,573	19,415
Total incoming resources	17,573	19,415
EXPENDITURE		
Raising donations and legacies		
Vet services and comsumables	4,647	8,263
Animal foods	2,627	329
Premises	1,440	1,687
Insurance	1,231	1,187
Travel	688	1,522
Accountancy	600	600
Sundries	510	598
Bank charges	22	-
Professional fees	750	-
	12,515	14,186
Other		
Depn of property improvements	328	138
Depn of plant and machinery	25	30
	353	168
Total resources expended	12,868	14,354
Net income	4,705	5,061