

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name
BRITISH WILDLIFE HEALTH ASSOCIATION

Registered charity number

SC 016997

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	09	2024	to	31	08	2025

Set out on pages

One (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 independent examiner's statement

My examination is 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page*~~]

- 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 comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

William

Date:

25/7/26

Name:

FIONA JANET WILLIAMS

Relevant professional qualification(s) or body (if any):

BA Hons Accountancy + Financial Management
Nvq Level 4 Business Counselling
Charity Chief Officer

Address:

Springbank Cottage, Little Flealey, Pontesbury
Shrewsbury SY5 0UX

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

[Faint, illegible handwriting visible at the bottom of the page, likely bleed-through from the reverse side.]

British Wildlife Health Association

SC016997

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	24		31	08	25

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	35				35	40
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	8				8	10
Rents from land & buildings						
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	43	-	-	-	43	50
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	43	-	-	-	43	50
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations						1,044
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	-	-	-	-	-	1,044
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	1,044
Net receipts / (payments)	-	-	-	-	-	(994)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	43	-	-	-	43	(994)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,654				19,654	20,648
	Surplus / (deficit) shown on receipts and payments account	43				43	(994)
						-	
						-	
	Cash and bank balances at end of year	19,697	-	-	-	19,697	19,654
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

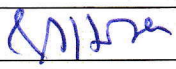
Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval


J P Holmes

23/7/26

SC016997

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	35				35	40
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings	8				8	10
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	43	-	-	-	43	50
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	
Total receipts	43	-	-	-	43	50
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	1,044
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	1,044
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	
Total payments	-	-	-	-	-	1,044
Net receipts / (payments)	43	-	-	-	43	(994)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	43	-	-	-	43	(994)

Nature and purpose of funds

The BWHA holds funds so that it can make grants to individuals and organisations that are undertaking research projects investigating wild animal health issues in British wildlife. The main purposes are the advancement education, wild animal health, animal welfare and scientific knowledge about the health of British wild animals.

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2024	To	31	08	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

British Wildlife Health Association
SC016997
The Fields, Pontesbury Hill, Shrewsbury, Shropshire.
Postcode SY5 0YG

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Holmes	Chairperson		
2	James Barnett			
3	Emma Keeble			
4	Karen Laurenson			
5	Wendy Smith			
6	Paul Holmes	Treasurer, secretary		
7	Anna Judson			
8	Sarah Roberts			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Association is a charitable unincorporated association, and the purpose and administration arrangements are set out in the constitution.

Trustee recruitment and appointment

The trustees volunteer and are appointed at the AGM.

Objectives and activities

Charitable purposes

The advancement of education
 The advancement of wild animal health
 The advancement of wild animal welfare
 The advancement of scientific knowledge about the health of British wild animals

Summary of the main activities in relation to these objects

The BWhA makes grants to individuals and organisations that are undertaking research projects investigating wild animal health issues. Individuals or organisations submit grant applications to the committee who then decide whether to offer a grant.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The BWA provides grants for research projects that are investigating disease and health of British wildlife species. Grants awarded are relatively small and therefore generally large projects cannot be fully funded. It is felt that small grants still have a useful role in pilot studies, student projects and part funding work etc. The Association aims to attract applicants from institutions or individuals who are focussing on British wildlife. Covid-19 impacted on wildlife research projects, however grants were awarded in the financial years 2019-2020 and 2020-2021 for work on a curlew head-starting project that was delayed due to the Covid restrictions. A grant was awarded in 2023-24 for research into flapper fish and the awarding of the grants resulted in a deficit for the three of the last 6 years. Interest in wildlife health is increasing with an application processed and awarded after the current financial period.

Research projects supported over recent years include:

- Haematology of the critically endangered flapper skate (*Dipturus intermedius*)
- Curlew head-starting project
- Red squirrel conservation project in South Scotland
- A post mortem and ante mortem survey of parasitic disease in wild European hedgehogs (*Erinaceus europaeus*).
- Inbreeding and the disease status of individual red squirrels (*Sciurus vulgaris*) with respect to squirrel pox virus
- Investigation of Leptosporosis antibodies acquired by reintroduced water voles (*Arvicola terrestris*) post release.
- Investigations of health in migratory White-fronted Geese on their breeding grounds.
- An investigation into *E.cuniculi* in wild rabbits
- Screening wild frogs for Ranavirus
- Reservoirs of amphibian infectious disease – Ranavirus in introduced goldfish
- Retinal dysplasia in wild otters
- Investigation into the causes of mortality and pathological conditions in stoats (*Mustela erminea*) and Weasels (*M. nivalis*)
- Paratuberculosis in wildlife in Northern England
- Haemoparasitic infections of water voles.

Financial review

Brief statement of the charity's policy on reserves

Income each year comes from subscriptions and interest from savings accounts. Previously income was received from the 'Edinburgh Trust'. The Edinburgh Trust (or Wildlife Health Trust) was set up in 1987. The sole beneficiary was the BWA which received money each year for distribution to qualifying projects. The trust fund is now closed and the proceeds of the sale were invested in a Charities Aid Foundation (CAF) account. This has now been closed by CAF. The interest from the capital invested used to fund grants for wildlife health research. The intention is to significantly reduce the cash reserves and distribute more of the funds when suitable applications for grants are received.

Details of any deficit

Awarding of grants in the years 2019-2020, 2020-2021 and 2023-2024 has resulted in deficits of £930, £530 and £994. There was no deficit for the period 2024-2025.

Previously the income from the investments funded the majority of grants awarded, with the income from subscriptions making an additional smaller contribution to the income. Awarding of grants currently results in an annual deficit.

Donated facilities and services (if any)

The trustees and auditor give their time voluntarily.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

SPH

Full name(s)

*Jonathan Paul
Holmes*

Position (e.g. Chair)

Treasurer

Date

23/7/26