

Heart of Argyll Wildlife Organisation

**Annual report and financial statements
for the year ended
31 December 2025**

Scottish Charity number: SC047167



Simmers & Co
Chartered Accountants
OBAN

Heart of Argyll Wildlife Organisation

Contents

	Page
Independent Examiners Report on the Accounts	1
Trustees Annual report	2
Report of the Trustees	3 - 5
Statement of Receipts & Payments	6
Statement of Balances	7
Notes to the accounts	8 - 11

Heart of Argyll Wildlife Organisation

Independent examiner's report on the accounts

Report to the trustees/members of Heart of Wildlife Organisation on the accounts of the charity for the period ended 31 December 2025

I report on the accounts set out on pages 2 to 11

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)(d) 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.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

David McGregor

**David McGregor
Chartered Accountant
Independent Examiner
Simmers & Co
Chartered Accountants
Albany Chambers
Albany Street
Oban**

14 April 2026

Heart of Argyll Wildlife Organisation

Trustees' Annual report For the year ended 31 December 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025.

Reference and Administrative Information

Charity name Heart of Argyll Wildlife Organisation

Charity no SC047167

Address Crown House
Ford
Lochgilphead
PH31 8RH

Current Trustees Phillip Price (Chair)
Will Self
Chris Goldsmith
Fiona Lowrie
Anne Smart

Heart of Argyll Wildlife Organisation

Report of the Trustees For the year ended 31 December 2025

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 10 February 2017. The Charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 10 February 2017. It has a single tier structure and as such the trustees are the members of the charity.

Achievements and Performance

Events and Activities

- 4,567 people visited the centre, a decrease of 250 compared to 2024.
- 2,319 people engaged in our walks, events and activities, an increase of 230 compared to 2024.
- The organisation has 64 members. An increase of 13 compared to 2024.
- The centre opened for a total of 204 days (9 fewer than 2024) an average of 23 people per day, compared to 21 in 2024.

Social media

We have continued to increase our social media presence with figures as follows (to December 2025):

Facebook Group: 4,300 (up 400)

Facebook Page: 3,400 followers (up 120)

Instagram: 2,050 followers (up 250)

Twitter (X): No longer used due to ethical concerns.

Funding

The major funding achievements of 2024 included:

- Our Vegware funding towards the cost of animal feed has continued into a sixth year. Vegware have now provided over £4,200 to the organisation.
- £20,000 of core funding from People's Postcode Trust.
- £15,000 of Development Officer salary funding from Foundation Scotland.
- £2,000 from W M Mann for our water vole project.
- £200 of education funding from the Ashfield Trust.

We continue to seek funding for a major upgrade of our access track, which is significantly degraded.

Internships

Leoni Rushton from the University of Cumbria completed a 1,200- hour internship. Leoni is studying for a BSC (Hons) in Animal Conservation Science.

Education

We engaged with over 20 nursery, primary and high schools throughout Argyll, as well as HNC/HND undergraduate, post-graduate and, this year, PhD students partaking in the ECOWILD Project looking at the multiple impacts on wetland ecosystems. Our education programme now extends into Lochaber.

Heart of Argyll Wildlife Organisation

Report of the Trustees For the year ended 31 December 2025

Partnership and Contract Working

We continue to work closely with Kilmartin Museum, Forestry and Land Scotland, The Heart of Argyll Tourism Alliance, 19th Argyll Scout Group - Cubs and Scouts, The Beaver Trust, The Argyll Hope Spot, Seawilding, Scottish Association for Marine Science, Highlands Rewilding, The Riverfly Partnership, NatureScot, Argyll Coast and Countryside Trust, Waterlife Recovery Trust, Butterfly Conservation, the GRAB Trust and Wild Scotland.

Our Wilderness Scotland contract continued with 15 walks throughout 2025.

Appointment of trustees

The management committee, which meets 4 times a year, are the Charity's trustees. Membership of the management committee is open to anybody interested in supporting the aims of the charity.

Trustees are elected at the annual general meeting. There must be a minimum of 3 and a maximum of 9 trustees, of which a maximum of 2 are co-opted.

Our Trustees and Volunteers

We continue to work closely with our 5 Trustees and recognise their commitment and dedication to our organisation. We had 9 regular volunteers during 2025, we could not continue without their support!

Financial review

In the year, the charity made a surplus on unrestricted funds of £9,588 (2024 deficit £4,004) and a deficit on restricted funds of £22,336 (2024 surplus £33,993). Reserves at the year-end after transfers were £55,205 (2024 £45,617) unrestricted and £25,596 (2024 £47,932) restricted.

Reserves policy

In line with current best practice for charitable organisations, we aim to ensure that unexpected costs are met by a proportion of our unreserved funding.

Heart of Argyll Wildlife Organisation's activities and associated income are seasonal in nature, peaking between April and October. As a result, a temporary surplus of unreserved income in the autumn goes towards core running costs (such as salaries not paid from restricted grant funding) for the upcoming winter, when income from donations and sales is reduced. The remainder of our unrestricted income can be allocated to our strategic reserve.

When deciding on a reserve we have set the aim of maintaining sufficient level to cover the organisation's operating costs for 6 months in the instance of an unforeseen downturn in income. This could be due to staff illness, unexpected closure of the visitor centre, adverse weather events or public health restrictions.

The policy aims to ensure the organisation's financial sustainability and to help explain to members and donors how this is achieved. It also helps us manage resources and shapes the organisation's fundraising strategy. We will review the policy annually.

Heart of Argyll Wildlife Organisation

Report of the Trustees (Continued) For the year ended 31 December 2025

Plans for future period

In 2026, we have the following plans:

- Identify future unreserved revenue opportunities to increase organisational resilience.
- Identify future sources of core and project funding.
- Further extend the geographical range of our mink elimination project to further the potential return of water voles to Mid-Argyll.
- Continue to diversify our educational offering whilst engaging with students at all levels within Argyll and beyond.
- Further develop our STEM offering to encourage greater uptake of environmental science and other science-based subjects. We hope to be included in a new STEM workbook proposed for all P7 pupils in Argyll.
- Reach out to community groups within Mid-Argyll, particularly those under-represented within the conservation/ outdoor recreation spheres.
- Secure the positions of Communications Manager and Project Manager into the foreseeable future.
- Increase engagement and co-operative working with other tourism providers through the local destination marketing group to maximise collective benefits for all concerned.
- To continue to deliver environmental education in collaboration with Seawilding and the Argyll Hope Spot.
- To explore the possibility of employing a Finance Officer if appropriate funding can be identified.

Signed on behalf of the trustees

Phillip Price
14 April 2026



Statements of Receipts and Payments

For the year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Year ended 31/12/25	Year ended 31/12/24
	£	£	£	£
Payments				
Cost of charitable activities	51,193	39,955	91,148	84,979
Governance costs	-	-	-	559
Purchase of equipment	1,020	1,481	2,501	8,011
Total payments	52,213	41,436	93,649	93,950
Surplus/(deficit) for the year	9,588	(22,336)	(12,748)	29,989

Heart of Argyll Wildlife Organisation

Statement of Balances For the year 31 December 2025

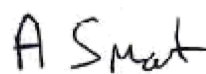
	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	45,617	47,932	93,549	63,560
Surplus/(Deficit) for the year	9,588	(22,336)	(12,748)	29,989
Closing cash at bank and in hand	55,205	25,596	80,801	93,549

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank account	55,155	25,596	80,751	93,499
Cash in Hand	50	-	50	50
Closing cash at bank and in hand	55,205	25,596	80,801	93,949

The accounts were approved by the trustees on 14 April 2026 and signed on its behalf by:

Phillip Price
Trustee

Anne Smart
Trustee



Heart of Argyll Wildlife Organisation

Notes to the accounts For the year 31 December 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (As amended)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related party transactions

The club's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year (2023: Nil).

4. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
On site collection and by post	10,714	3,300	14,014	26,880
	=====	=====	=====	=====

5. Sale of goods and events

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Sale of goods, walks, events and survey work	15,744	-	15,744	18,386
	=====	=====	=====	=====

Heart of Argyll Wildlife Organisation

Notes to the accounts (continued) For the year 31 December 2025

6. Grants received

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Easy fundraising	604	-	604
Vegware	-	600	600
Ashfield Trust	-	200	200
Foundation Scotland	-	15,000	15,000
Peoples Postcode Trust	20,000	-	20,000
	20,604	15,800	36,404

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Easy fundraising	453	-	453
Vegware	-	600	600
Craignish Trust	-	3,000	3,000
Foundation Scotland	-	10,000	10,000
Scottish Land Fund	-	10,810	10,810
Martin Wills Wildlife Maintenance Trust	-	5,000	5,000
Mathew Good Foundation	-	3,500	3,500
Hugh Fraser Foundation	-	4,000	4,000
NHASMA Scholarship	-	2,000	2,000
Swire Charitable Trust	-	19,000	19,000
Groundwork	-	1,000	1,000
	453	58,910	59,363

Heart of Argyll Wildlife Organisation

Notes to the accounts (continued) For the year ended 31 December 2025

7. Cost of Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Staff costs	36,018	26,500	62,518
Self-employed contractors	-	9,938	9,938
Research costs	1,831	800	2,631
Purchases	3,573	656	4,229
Heat & Light	100	-	100
Repairs & Maintenance	2,232	1,000	3,232
Insurance	2,611	-	2,611
Professional fees	896	-	896
Office costs	565	9	574
Advertising	2,579	-	2,579
Travel expenses	249	1,052	1,301
Sundry costs	539	-	539
	<u>51,193</u>	<u>39,955</u>	<u>91,148</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Staff costs	38,142	20,101	58,243
Self-employed contractors		8,585	8,585
Training costs	380	-	380
Research costs	4,313	-	4,313
Purchases	4,596	796	5,392
Heat & Light	268	-	268
Repairs & Maintenance	965	150	1,115
Insurance	1,569	810	2,379
Professional fees	440		440
Office costs	1,903	6	1,909
Advertising	1,044		1,044
Travel expenses	128	168	296
Sundry costs	615	-	615
	<u>54,363</u>	<u>30,616</u>	<u>84,979</u>

Heart of Argyll Wildlife Organisation

Notes to the accounts (continued) For the year ended 31 December 2025

8. Governance costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Independent examiner's fee	-	-	-	552
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9. Restricted funds

	Opening Balance	Income	Costs	Transfers	Closing Balance
	£	£	£	£	£
Oyster reintroduction	475	-	475	-	-
Scottish Land Fund – revenue	8,334	-	8,334	-	-
Vegware	-	600	600	-	-
Beaver Trust	1,962	-	1,962	-	-
Foundation Scotland	-	15,000	10,000	-	5,000
Mink/ Vole Project Mathew Good Foundation	2,584	-	1,582	-	1,002
Mink/ Vole Project Hugh Fraser Foundation	4,000	-	731	-	3,269
Mink/ Vole Project Swire Charitable Trust	15,415	-	9,938	-	5,477
Schroder Charity Trust	2,000	-	2,000	-	-
W M Mann	-	2,000	-	-	2,000
Ashfield Trust	162	200	362	-	-
NHASMA	2,000	-	-	-	2,000
Groundwork	1,000	-	1,000	-	-
Private donation	10,000	-	3,152	-	6,848
Donation for hide	-	1,300	1,300	-	-
	<u>47,932</u>	<u>19,100</u>	<u>41,436</u>	<u>-</u>	<u>25,596</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Unrestricted funds include £20,000 received from the Peoples Postcode Lottery which the trustees have designated for funding additional staff resources.