REGISTERED CHARITY NUMBER: SC310150

Report of the Trustees and
Receipts & Payments Account For The Year Ended 31 October 2025
for
THE AQUATIC COLEOPTERA CONSERVATION TRUST

THE AQUATIC COLEOPTERA CONSERVATION TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

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THE AQUATIC COLEOPTERA CONSERVATION TRUST

Report of the Trustees

YEAR ENDED 31 OCTOBER 2025

The Trustees, present their report with the financial statements of the charity for the year ended 31 October 2025.

REFERENCE AND ADMINISTRATIVE DETAILS
Charity registration number SC310150

Principal Address
The Aquatic Coleoptera Conservation Trust
3 Eglinton Terrace
Ayr
KA7 1JJ

Trustees
The Trustees who served the company during the period were as follows:
D Bilton
R Carr
A Foster
G Foster
M Hammond
A Law
R Mackay-Auston
K Rowley
R Angus
A Stewart

Independent Examiner
McKinnon & Co Ltd, ACPA
33 Newmarket Street, Ayr, KA7 1LL

STRUCTURE, GOVERNANCE AND MANAGEMENT
The charity is controlled by its governing document, a Memorandum of Understanding originally dated 31 July 2006, and constitutes a limited company, limited guarantee, as defined by the Companies Act 2006.

Trustees serve a period of three years on a rotational basis, and may be invited to offer themselves for reappointment. New Trustees are recruited largely by word of mouth to identify appropriately qualified professional and amateur entomologists demonstrating enthusiasm for the conservation of aquatic Coleoptera within the UK. Potential Trustees are invited to apply to the current Trustees.

The organisational structure of the company is decided and monitored by the board of Trustees. The Board meets once a year at the Annual General Meeting and once more within the year if required. The day to day running of the company is the responsibility of the Chairman/Treasurer who is accountant to the Board of Trustees.

The Treasurer and Secretary correspond on average once a week. Other Trustees are contacted in the event that all points of view are needed and a Board decision is required. We have fiscal rules such that expenditure to the value of £500 (fully receipted) may be authorised by the Treasurer alone, expenditure to the value of £1,000 by the Treasurer and Secretary and in excess by the whole Board.

THE AQUATIC COLEPTERA CONSERVATION TRUST

Report of the Trustees

YEAR ENDED 31 OCTOBER 2025

Objectives and Activities
The objectives and activities of The Aquatic Coleoptera Conservation Trust are as follows:

- To address conservation issues associated with Red List species of aquatic beetles in the United Kingdom, in particular S41 Species in England and S42 Species in Wales, i.e as listed in Sections 41 and 42 of the Natural Environment and Rural Communities (or NERC) Act 2006, and species of equivalent rarity and threat status in Scotland.
- To promote research on wetland beetles appropriate to the conservation needs identified in the United Kingdom.
- To raise the profile of said insects and related species by publication and specialist advice.
- To support the National Biodiversity Network (NBN), iRecord and similar UK-wide initiatives by providing data and by interpretation of data.

Achievements and Performance

Relevant activities within the reporting period, as reported at the Annual General Meeting were:

- The go-ahead was given by the Biological Records Centre for a new "Atlas 4", updating at least Atlas 1. This is intended to produce a unified data-base, reworked to eliminate errors, and including 4,599 records acquired in 2024 and 4,650 in 2025, largely gained from volunteers sending in material and with much effort in verification of records on *iRecord*.

- About 25 scientific papers were noted in 2025, several acknowledging support from ACCT trustees.

- A new website was set up.

- Several field surveys were undertaken of which one, in the south of Lake District, was commercially funded.

Financial Review
Income increased in the year to £5,629 (2024 - £800), resulting in a decrease in funds of £1,146 (2024 - £1,487). At the year end there was a surplus of funds of £6,647 (2024 - £7,793).

All reserves of the company are general funds.

The General Fund is available for use at the discretion of the Trustees in furtherance of the general objectives of the company.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Approved by the Trustees and signed on their behalf

....19 May 2026...
Prof Garth Foster – Trustee Date

Independent Examiner's Report to the Trustees of THE AQUATIC COLEOPTERA CONSERVATION TRUST

I report on the accounts for the year ended 31 October 2025 set out on pages 3 and 4.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity 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 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 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 seeking 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:

(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.

McKinnon & Co Ltd, ACPA
33 Newmarket Street
Ayr
KA7 1LL

THE AQUATIC COLEOPTERA CONSERVATION TRUST

Receipts and Payments Account
For the Year Ended 31 October 2025

	2025	2024
	£	£
Receipts		
Investments	Nil	Nil
Charitable Activities	5,629	800
Compensation	Nil	Nil
Interest	Nil	Nil
	5,629	800
Payments		
Payments or charitable activities		
Travel and subsistance	2,571	402
Stationery and postage	401	306
Books	391	77
Subscriptions	104	Nil
Software	186	243
Repairs and maintenance	1,516	Nil
Sundry Expenses	Nil	167
	5,169	1,195
Governance Costs		
Accountancy	1,606	1,092
	(1,146)	(1,487)
Total Payments		
Surplus / (Deficit) for year		
All Funds are restricted	(1,146)	(1,487)

THE AQUATIC COLEOPTERA CONSERVAITON TRUST

STATEMENT OF BALANCES
AT 31 OCTOBER 2025

	2025	2024
		£
Fixed Assets		
Tangible Fixed Assets	Nil	Nil
Current Assets		
Bank Accounts	15,181	9,116
Cash on Hand	Nil	Nil
	15,181	9,116
Current Liabilities		
Creditors/Accruals	480	1,323
Director's Loan	6,454	Nil
Deferred Income	1,600	Nil
Net Current Liabilities/Assets	8,534	1,323
Total Assets Less Current Liabilities	6,647	7,793
Representing:		
Unrestricted Funds	6,647	7,793

Approved by the Trustees and signed on their behalf

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Prof Garth Foster - Trustee

1. Accounting Policies

Accounting Convention
The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', 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 historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£)

Going Concern
No materials uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the Trustees. The Trustees are hoping to encourage a number of younger candidates to apply to become Trustees.

Income Resources
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.

Resources Expended
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 the activities on a basis consistent with the use of recourses.

Tangible Fixed Assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Plant and machinery -20% on cost.

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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. All funds at the balance sheet date are classed as unrestricted.

Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Income from charitable activities – Unrestricted funds

	2025	2024
	£	
Charitable Activities	5,629	800
Other charitable income	Nil	Nil
Compensation	Nil	Nil
Interest	Nil	Nil
	5,629	**800**

3. Expenditure on charitable activities – Unrestricted funds

	2025	2024
	£	£
Travel & subsistance	2,571	402
Stationery & postage	401	306
Books	391	77
Subscriptions	104	Nil
Software	186	243
Repairs & maintenance	1,516	Nil
Accountancy Fees	1,606	1,092
Sundry Expenses	Nil	167
	6,775	**2,287**

THE AQUATIC COLEOPTERA CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

4. Fixed Assets	**Plant & Machinery**
Cost	
As at 1 November 2024	Nil
Addition –	
Depreciation	
As at 1 November 2024	Nil
Charge for year	Nil
	Nil
Net Book Value	
As at 31 October 2025	Nil

5. Employees

The average monthly number of employees during the year was: 0

6. Creditors

	2025	**2024**
	£	**£**
Accruals	480	1,323
	480	**1,323**

7. Trustees

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

8. Related party transactions

There were no related party transactions of the year ending 31 October 2025.

9.Analysis of changes in net funds

The Charity had no debt during the year.