Hessilhead Wildlife Rescue Trust

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2026

Anderson MacDonald Accountants
29 Hamilton Street
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North Ayrshire
KA21 5DT
United Kingdom

Charity Number: SC004506

Hessilhead Wildlife Rescue Trust

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Hessilhead Wildlife Rescue Trust
REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number in Scotland	SC004506
Principal Address	Gateside Beith Ayrshire KA15 1HT Scotland
Independent Examiner	Anderson MacDonald Accountants 29 Hamilton Street Saltcoats North Ayrshire KA21 5DT United Kingdom

Hessilhead Wildlife Rescue Trust
TRUSTEES' REPORT
for the financial year ended 31 March 2026

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2026.

The financial statements are prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Hessilhead Wildlife Rescue Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2026.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The purpose of the Trust is to rescue, heal and rehabilitate wild birds and animals in need of human aid as set out in its governing Deeds. The Trustees have responsibility to ensure that the Trust's funds are used to meet these objectives, and their role is to provide governance of the Trust's activities, and oversight of the operations of the Centre.

The main activity undertaken in the year was the operation of the wildlife rescue centre where staff and volunteers oversee the recovery and rehabilitation of rescued animals. This includes care within animal hospitals as well as a care within enclosures, ponds and outbuildings. The activities are managed by a team of paid staff, with administration of daily operations and financial management being overseen by the Trustees whilst volunteers assist in the upkeep of the facilities, courier animals to and from the Centre, and undertake routine care of the animals on-site.

Structure, Governance and Management

Structure
Hessilhead Wildlife Rescue Trust is registered as an unincorporated charitable organisation, controlled by its governing document, a deed of trust. The Trustees are collectively responsible for governance and strategic direction, as well as the appointment of staff and the raising and financial management of funds.

The Trustees also have a key role in engaging with other stakeholders, statutory authorities and organisations. The Trustees meet at least four times a year, with regular oversight of finance, strategic planning and staffing, and ensuring that the Trust and Centre meet all regulatory requirements. The Trustees receive reports from the Executive Manager, who attends meetings where appropriate.

Composition of the Board, Recruitment and Appointment of New Trustees
The Trust is committed to maintaining a skilled, diverse and effective group of Trustees with the appropriate balance of experience and expertise to assist in meeting current and future objectives. As part of its governance of the Trust, existing Trustees review the skills and experience provided by current Trustees and assess what skills and knowledge would be desirable in future to support the Centre's operation and development. Recruitment is initially through contact with members and supporters inviting expressions of interest to join as a Trustee, with wider recruitment thereafter if needed. Appointments are made by the Trustees following required checks and interviews.

Three new Trustees were appointed to the Board in February 2026, augmenting the existing skills and knowledge of the Trustees. To support new Trustees to contribute as effectively as possible, all new Trustees are provided with a Trustee Handbook indicating the nature of the role and responsibilities as well as expected conduct, and an induction meeting is held to augment this. A Register of Interests is maintained, and any potential conflicts of interest are noted at meetings.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Management

Operational management of the Centre providing animal welfare and care is delegated to an Executive Manager, supported by an assistant manager. The Executive Manager also:
- has responsibility for coordinating a team of 7 other members of staff, as well as volunteers.
- oversees the maintenance of the facilities and ensure compliance with statutory regulations.
- has developed protocols and guidance to help ensure consistent and effective animal care and welfare.
- conducts regular staff meetings to communicate operational matters and to address issues, and these are augmented by biannual meetings of the Trustees and the staff.

Review of Achievements and Performance

The primary beneficiaries of the work of the charity are the wildlife and our performance is assessed on the impact our work has on patients, many of whom would struggle to survive without some care and aid. A total of more than 1500 patients were admitted during the year under review from across Scotland, often brought by individuals or through other animal charities and local vets, and supported by volunteer couriers who collect and deliver the patients to the Centre. The majority are released into the wild, following care and recuperation, either where they were originally found or, if this is not feasible, at Hessilhead or in suitable habitats.

The Trust also runs the Centre to provide opportunities for student trainees and members of the community to learn about wildlife care through volunteering opportunities. Some of volunteers reside for several weeks on site, whilst others give up a day or more a week to assist, all having opportunities to learn from the staff and the Trustees.

We have embarked on a programme of upgrading to the facilities to help improve the care of patients and to allow the Trust to meet more of the demand for its services over the longer-term. Improvements have been initiated in a new, expansive enclosure for gulls, enhanced care for seals through refurbishment of the seal hospital, and repairs to the classroom for meetings and educational purposes. Routine repairs were also undertaken on facilities for staff and for volunteers, ensuring they comply with current regulations.

The operational management team appointed in the previous year have now established stronger leadership and staff management, as well as providing oversight of operational compliance. New protocols for patient care have been provided to staff, formal staff appraisal and reviews have been conducted, and performance management and support initiated. A review of financial management and strategic planning has been conducted, with support from the Trustees and the accountants, to enable clearer financial reporting and planning. As a charity reliant on donations and support from our members and general public, we have re-established a members' newsletter to keep them informed and increased our use of social media to identify our successes and opportunities to support our work.

In line with our commitment to resilient governance, following a review of governance in the previous year, the Trust implemented a revised process to appoint new Trustees during the year, conducting interviews with applicants from members and supporters and three new Trustees have been appointed. Following appointment, formal induction and supporting handbook were provided to support the new Trustees. The Trust also appointed a new chair in May 2026.

Plans for have been initiated during the year to ensure the longer-term sustainability of the Centre and its work. For the next period, we will:
- Explore options to purchase the Centre;
- Invest in enhancing and upgrading the on-site water supply;
- Refine team structures and ways of working;
- Improve communications with members; and
- Consider further attention to income generation activities.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £927,433 (2025 - £872,601) and liabilities of £34,691 (2025 - £30,457). The net assets of the charity have increased by £50,598.

Review of the Financial Position

After making appropriate enquiries, the Trustees have a reasonable expectation that the Trust has sufficient resources to continue to operate for the foreseeable future. For this reason, the Trustees continue to adopt the going concern basis in preparing these Financial Statements.

As a charity we rely on funding through donations. We are grateful for the continuing support from several other Trusts and organisations with whom we liaise throughout the year, and for legacies from supporters. We also greatly appreciate the support given by companies and suppliers who offer discounts, as well as donations that contribute to the operation of the Centre. In addition, the majority of ongoing income generation is conducted by our own members and supporters who organise sponsored events to raise funds that are used by the Centre to achieve its objectives.

The financial position of the charity as at 31 March 2026 and comparatives for the prior period, as fully detailed in the accounts, can be summarised as follows:-

	2026 £	2025 £
Net income	50,598	(7,413)
Unrestricted Revenue Funds available for the general purposes of the charity	892,742	842,144
Total Funds	892,742	842,144

Reserves Position and Policy

Reserves Policy

The reserves policy adopted by the Trustees is based on the major activities and risks facing the Trust. The level of reserves is monitored by the Trustees, with funds held to cover operational costs and contingencies.

As of 31 March 2026, the general reserves stood at £892,742 (31 March 2025 - £842,144). This level of funding represents a target coverage of approximately 12-18 months operational costs which the Trustees consider to be reasonable given the nature of our activities, in addition to funds that will be used for future strategic investment in the Centre.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Hessilhead Wildlife Rescue Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 16 September 2026 and signed on its behalf by:

R J Rogerson

Mr Robert Rogerson
Chairperson

Hessilhead Wildlife Rescue Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2026

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

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 assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities and Trust Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by the Board of Trustees on 16 September 2026 and signed on its behalf by:

R J Rogerson

Mr Robert Rogerson
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HESSILHEAD WILDLIFE RESCUE TRUST

I have examined the financial statements of the charity for the financial year ended 31 March 2026, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was 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 no opinion is given as to whether the accounts present a ‘true and fair’ view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Fiona McMurray FMAAT
ANDERSON MACDONALD ACCOUNTANTS
29 Hamilton Street
Saltcoats
North Ayrshire
KA21 5DT
United Kingdom

Date: 16 September 2026

Hessilhead Wildlife Rescue Trust

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2026

	Notes	**Unrestricted Funds 2026 £**	**Total Funds 2026 £**	Unrestricted Funds 2025 £	Total Funds 2025 £
Income					
Donations and legacies	**3.1**	**394,300**	**394,300**	259,896	259,896
Other trading activities	**3.2**	**1,612**	**1,612**	1,388	1,388
Investments	**3.3**	**2,727**	**2,727**	2,716	2,716
Total income		**398,639**	**398,639**	264,000	264,000
Expenditure					
Raising funds	**4.1**	**1,600**	**1,600**	943	943
Charitable activities	**4.2**	**346,441**	**346,441**	270,470	270,470
Total Expenditure		**348,041**	**348,041**	271,413	271,413
Net income/(expenditure)		**50,598**	**50,598**	(7,413)	(7,413)
Transfers between funds		**-**	**-**	-	-
Net movement in funds for the financial year		**50,598**	**50,598**	(7,413)	(7,413)
Reconciliation of funds:					
Total funds beginning of the year	**18**	**842,144**	**842,144**	849,557	849,557
Total funds at the end of the year		**892,742**	**892,742**	842,144	842,144

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Hessilhead Wildlife Rescue Trust

BALANCE SHEET

as at 31 March 2026

	Notes	2026	2025
		£	£
Fixed Assets			
Tangible assets	12	61,542	44,880
Current Assets			
Stocks	13	1,135	380
Debtors	14	11,708	12,021
Cash at bank and in hand		853,048	815,320
		865,891	827,721
Creditors: Amounts falling due within one year	15	(34,691)	(30,457)
Net Current Assets		831,200	797,264
Total Assets less Current Liabilities		892,742	842,144
Funds			
General fund (unrestricted)		892,742	842,144
Total funds	18	892,742	842,144

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 16 September 2026 and signed on its behalf by

R J Rogerson

Mr Robert Rogerson
Chairperson

1. GENERAL INFORMATION

Hessilhead Wildlife Rescue Trust is a charity incorporated in the Scotland. The registered office of the charity is Gateside, Beith, Ayrshire, KA15 1HT, Scotland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 March 2026 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

● General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
● Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

● Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

●Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land	0%
Buildings	10% - 20% Reduced Balance
Plant and machinery	20% Reduced Balance
Office equipment	20% Reduced Balance
Motor vehicles	25% Reduced Balance

Inventories
Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors
Creditors are recognised where the charity has a present obligation resulting form a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable value added tax is expensed as incurred.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

Hessilhead Wildlife Rescue Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

3. INCOME
3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Donations and legacies	**394,300**	**-**	**394,300**	259,896

3.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Other trading activities	**1,612**	**-**	**1,612**	1,388

3.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Investments	**2,727**	**-**	**2,727**	2,716

4. EXPENDITURE
4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Raising funds	**1,600**	**-**	**-**	**1,600**	943

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Expenditure on charitable activites	**233,741**	**-**	**111,304**	**345,045**	269,147
Governance Costs (Note 4.3)	**-**	**1,396**	**-**	**1,396**	1,323
	233,741	**1,396**	**111,304**	**346,441**	270,470

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Charitable activities - governance costs	**-**	**1,396**	**-**	**1,396**	1,323

4.4 SUPPORT COSTS

	Charitable Activities £	2026 £	2025 £
Support	**111,304**	**111,304**	110,487

5. ANALYSIS OF SUPPORT COSTS

	2026 £	2025 £
Support	**111,304**	110,487

continued

6.	**Donations and gifts from individuals**	**2026**	2025
		£	£
	Small donations individually less than £1000	**91,316**	84,581
	Refunds from HMRC on gift aided donations	**9,371**	10,679
	British Divers Marine Rescue	**-**	10,000
	Beith Christian Action Group	**-**	1,000
	McTaggart & Co Solicitors	**-**	2,000
	Samela Trust	**-**	3,500
	Foundation Scotland	**-**	1,000
	Scotland's Gardens Ayrshire	**1,156**	-
	Callum Cairns -10K Run Funds	**2,635**	-
	Loudon Golf Club - Ladies Section	**2,010**	-
	Ian Hall - GMM Landscaping Services	**1,000**	-
		107,488	112,760

7.	**Legacies receivable**	**2026**	2025
		£	£
	Small legacies individually less than £1000	**316**	-
	Alpha One	**4,000**	5,000
	E Conacher	**-**	68,854
	Anne Crawford	**-**	10,000
	Francis Potter	**6,009**	20,219
	Francis Hay	**-**	4,580
	Louise Parker	**-**	18,098
	Alexander Stewart	**-**	19,385
	Ms. Jennings	**-**	1,000
	Paul Wheatland	**118,685**	-
	Margaret Lawrie	**22,230**	-
	Frederick Harrison	**1,303**	-
	Margaret Dell	**15,785**	-
	Sandra McLaughland	**94,764**	-
	Mr & Mrs William Donald	**2,000**	-
	Sheena Bowman	**16,122**	-
	Joseph Dorman	**1,598**	-
	Frazer McKinnon	**2,000**	-
	Jim Kerr	**2,000**	-
		286,812	147,136

8.	**NET INCOME**	**2026**	2025
		£	£
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	**6,702**	5,805
	Independent Examiner's remuneration:		
	- independent examination services	**1,396**	1,323
	- other non-independent examination services	**3,228**	2,818

9.	**INVESTMENT AND OTHER INCOME**	**2026**	2025
		£	£
	Rent receivable - other income	**585**	(195)
	Bank interest	**2,727**	2,716
		3,312	2,521

10. INTEREST PAYABLE AND SIMILAR CHARGES

	2026 £	2025 £
On bank loans and overdrafts	**74**	234

11. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed during the financial year was as follows:

	2026 Number	2025 Number
Employees	**9**	7

The staff costs comprise:	2026 £	2025 £
Wages and salaries	**213,528**	148,124
Social security costs	**14,864**	6,715
Pension costs	**5,349**	3,821
	233,741	158,660

12. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Office equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2025	173,842	65,962	-	38,157	277,961
Additions	16,645	6,235	484	-	23,364
Transfers	9,463	(10,328)	865	-	-
At 31 March 2026	199,950	61,869	1,349	38,157	301,325
Depreciation					
At 1 April 2025	138,781	57,542	-	36,758	233,081
Charge for the financial year	4,062	2,181	109	350	6,702
Transfers	5,776	(6,578)	802	-	-
At 31 March 2026	148,619	53,145	911	37,108	239,783
Net book value					
At 31 March 2026	**51,331**	**8,724**	**438**	**1,049**	**61,542**
At 31 March 2025	35,061	8,420	-	1,399	44,880

13. STOCKS

	2026 £	2025 £
Finished goods and goods for resale	**1,135**	380

14. DEBTORS

	2026 £	2025 £
Prepayments and accrued income	**11,708**	12,021

15. CREDITORS

Amounts falling due within one year	**2026**	2025
	£	£
Trade creditors	**13,033**	776
Taxation and social security costs (Note 16)	**13,007**	4,410
Other creditors	**6,578**	3,045
Accruals and deferred income	**2,073**	22,226
	34,691	30,457

16. TAXATION AND SOCIAL SECURITY

	2026	2025
	£	£
Creditors:		
PAYE / NI	**13,007**	4,410

17. RESERVES

	2026	2025
	£	**£**
At the beginning of the year	**842,144**	849,557
Surplus/(Deficit) for the financial year	**50,598**	(7,413)
At the end of the year	**892,742**	**842,144**

18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Total Funds**
	£	£
At 1 April 2024	849,557	849,557
Movement during the financial year	(7,413)	(7,413)
At 31 March 2025	842,144	842,144
Movement during the financial year	50,598	50,598
At 31 March 2026	**892,742**	**892,742**

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2025	**Income**	**Expenditure**	**Balance 31 March 2026**
	£	**£**	**£**	**£**
Unrestricted funds				
Unrestricted General	842,144	398,639	348,041	892,742
Total funds	**842,144**	**398,639**	**348,041**	**892,742**

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	**Current assets**	**Current liabilities**	**Total**
	£	**£**	**£**	**£**
Unrestricted general funds	61,542	865,891	**(34,691)**	892,742
	61,542	**865,891**	**(34,691)**	**892,742**

19. RELATED PARTY TRANSACTIONS

The charity operates from a property owned by one of the trustees, Mr Christie and they were paid £10,000 in rent for this year.

20. POST-BALANCE SHEET EVENTS

Following the year end, the charity trustees assessed that they had sufficient reserves to make a capital investment in the onsite land and buildings. These assets, previously rented by the charity, were purchased on 2nd September 2026 from one of the charity trustees, Mr Christie.
This event took place after the reporting date, has not resulted in any adjustment to the amounts recognized in these financial statements, and is disclosed as a material non-adjusting event occurring after the end of the reporting period.
The transaction described above will be reflected in the 2027 Financial Statements.

HESSILHEAD WILDLIFE RESCUE TRUST

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

Hessilhead Wildlife Rescue Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2026

	Schedule	2026 £	2025 £
Income			
- Donations		**107,488**	112,760
- Voluntary income legacies		**286,812**	147,136
- Shop Sales		**1,027**	1,583
		395,327	261,479
Cost of generating funds	1	**(1,600)**	(943)
Gross surplus		**393,727**	260,536
Charitable activities and other expenses	2	**(346,441)**	(270,470)
		47,286	(9,934)
Miscellaneous income	3	**3,312**	2,521
Net surplus/(deficit)		**50,598**	(7,413)

Hessilhead Wildlife Rescue Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 March 2026

	2026	2025
	£	£
Cost of Generating Funds		
Opening stock	**380**	540
Purchases	**2,355**	783
	2,735	1,323
Closing stock	**(1,135)**	(380)
	1,600	943

Hessilhead Wildlife Rescue Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2026

	2026 £	2025 £
Expenses		
Wages and salaries	**213,528**	148,124
Social security costs	**14,864**	6,715
Employer contributions to the pension scheme	**5,349**	3,821
Staff training	**795**	-
Vet surgeon, materials & medication	**12,678**	9,352
Animal and bird food	**16,262**	31,021
Rent payable	**10,000**	10,000
Insurance	**2,100**	2,078
Light and heat	**20,872**	16,484
Cleaning	**9,288**	2,784
Repairs and maintenance	**5,608**	13,602
Printing, postage and stationery	**1,447**	1,108
Advertising	**725**	709
Telephone	**7,650**	5,101
It Software and Consumables	**1,159**	1,017
Hire of equipment	**-**	433
Motor expenses	**6,910**	6,133
Legal and professional	**1,070**	-
Consultancy fees	**2,588**	-
Auditor's/Independent Examiner's remuneration	**1,396**	1,323
Auditor's/Independent Examiner's remuneration - other non-audit/examination services	**3,228**	2,818
Bank charges	**1,139**	1,073
General expenses	**194**	56
Subscriptions	**815**	679
Depreciation	**6,702**	5,805
	346,367	270,236
Finance		
Other Interest Payable	**74**	234
Total Overheads	**346,441**	270,470

Hessilhead Wildlife Rescue Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2026

	2026	2025
	£	£
Miscellaneous Income		
Rent receivable - other income	**585**	(195)
Bank Interest	**2,727**	2,716
	3,312	2,521

Cabin fees income in 2024 were returned in 2025 due to course cancellation.