

The Charity Registration Number is :- SC004506

Hessilhead Wildlife Rescue Trust

Report and Accounts

31 March 2025

Hessilhead Wildlife Rescue Trust

Report and accounts for the year ended 31 March 2025

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Hessilhead Wildlife Rescue Trust

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Hessilhead Wildlife Rescue Trust.

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SC004506.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Hessilhead
Gateside, Beith
Ayrshire, KA15 1HT
Telephone 01505 502415
Email Address info@hessilheadwildlife.org.uk

The Trustees in office on the date the report was approved were:-



The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
A large solid black rectangular redaction box covering the names of the trustees.		26th October 2024
		18th November 2024
		6th December 2024
		28th May 2024

All Trustees are also members of the charity.

Hessilhead Wildlife Rescue Trust

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purpose of the Trust is to rescue, repair and rehabilitate wild birds and animals in need of human aid. This objective has been pursued throughout the year as in previous years in line with the Trust Deeds.

The main activities undertaken in relation to those purposes during the year.

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 our Trustees whilst volunteers assist in the upkeep of the facilities, courier animals to and from the Centre, and the routine care of the animals on site.

The main achievements and performance of the charity during the year.

A total of nearly 3000 patients were admitted during the year under review with the majority to these then release into the wild after appropriate care and recuperation. Upgrading to the facilities is on-going, with improvements in the facilities for newly appointed staff and for volunteers, ensuring they comply with current regulations.

As part of the review of operation management, two new positions were appointed during the year. A new position of Manager was appointed to provide leadership and staff management, as well as oversight of operational management and compliance. The role assists the Trustees in the areas of financial and strategic planning and liaises with others to support stakeholder and community engagement. To support this role, an assistant line manager was appointed internally from existing staff, including responsibility to help communication with staff.

A review of governance has also been undertaken by the Trustees, updating the process of appointment of new Trustees, ensuring that procedures are in place to support trustees, especially new ones, and supporting Trustee development in the role.

Fundraising activities during the year.

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. Much of the ongoing activity in this area is conducted by our own members and supporters who organised sponsored events to raise contributions to the running costs of the centre. Importantly too are the many donors who bring items for the operation of the centre, including paper, boxes, cat and bird food.

Hessilhead Wildlife Rescue Trust

Trustees' Annual Report for the year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

The primary beneficiaries of the work of the charity are the wildlife. Following care and recuperation, where possible, most species are released where they have been found. If that is not feasible, they are released at Hessilhead or in suitable habitat. Wildlife arrives at the centre from across Scotland, often brought by individuals or through other animal charities and local vets, with its reputation built on being the longest-running wildlife centre in Scotland. Many of the animals cared for and rehabilitated through the centre would struggle to survive without some human aid.

The degree to which the achievements and performance during the year have benefited wider society.

The centre also provides opportunities for students and members of the community to learn about wildlife care through volunteering. Some of these 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 Trustees.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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 centres 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. All new Trustees, and existing ones, are provided with a Trustee Handbook indicating the nature of the role and responsibility as well as expected conduct. A Register of Interest is maintained, and any potential conflicts of interest are noted at meetings.

The charity's organisational structure.

The Trustees are responsible for the appointment of staff, the raising of funds and the financial management thereof, and engagement with other stakeholders, statutory authorities and organisations. The Trustees meet at least four times a year, with a programme of oversight of finance, strategic planning and staffing.

Operationally, animal welfare and care are provided by a team of 6 members of staff, assisted by volunteers. The team is coordinated by a manager who reports to the Trustees, supported by an assistant manager.

Bankers

The Royal Bank of Scotland Plc, 52 Main Street, Kilbirnie, KA25 7DB

Hessilhead Wildlife Rescue Trust

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(7,413)	68,686
Unrestricted Revenue Funds available for the general purposes of the charity	842,144	849,557
Total Funds	842,144	849,557

Financial review of the position at the reporting date, 31 March 2025 .

The charity generated income of £264,000 (2024 - £392,066) in the year. Costs decreased to £271,413 (2024 - £323,382) with a resultant deficit of £7,413 (2024 surplus of £68,684) for the year.

Policies on reserves.

The reserves are held to enable the Trust to develop its objects over the next few years. The charity held reserves of £842,144 at the balance sheet date (2024 - £849,577).

Going Concern

The charity currently has net reserves and is therefore reliant on the continued support of donors and its creditors to continue. The accounts have continued to be prepared on a going concern basis.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner



Member of Association of Accounting Technicians

Anderson MacDonald Accountants

29 Hamilton Street

Saltcoats

Ayrshire

KA21 5DT

Hessilhead Wildlife Rescue Trust

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

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)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

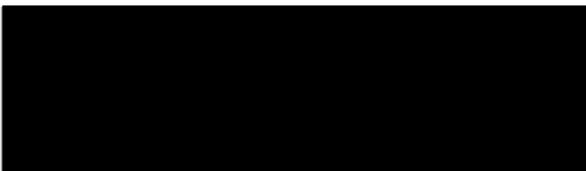
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 November 2025.



Trustee

Hessilhead Wildlife Rescue Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 23 for the year ended 31 March 2025 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Hessilhead Wildlife Rescue Trust

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

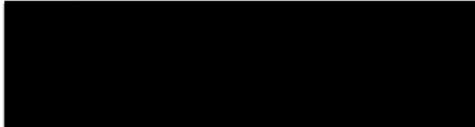
accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Association of Accounting Technicians

Anderson MacDonald Accountants
29 Hamilton Street
Saltcoats
Ayrshire
KA21 5DT

This report was signed on 28 November 2025

Hessilhead Wildlife Rescue Trust - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	259,896	-	259,896	385,086
Other trading activities	A3	1,388	-	1,388	4,092
Investments	A4	2,716	-	2,716	2,201
Other	A5	-	-	-	688
Total income	A	264,000	-	264,000	392,067
Expenditure on:					
Raising funds	B1	943	-	943	3,194
Charitable activities	B2	270,470	-	270,470	320,187
Total expenditure	B	271,413	-	271,413	323,381
Net income for the year		(7,413)	-	(7,413)	68,686
Net income after transfers	A-B-C	(7,413)	-	(7,413)	68,686
Net movement in funds		(7,413)	-	(7,413)	68,686
Reconciliation of funds:-					
	E				
Total funds brought forward		849,557	-	849,557	780,871
Total funds carried forward		842,144	-	842,144	849,557

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 23 form an integral part of these accounts.

Hessilhead Wildlife Rescue Trust - Statement of Financial Activities for the year ended 31 March 2025

Hessilhead Wildlife Rescue Trust - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(7,413)	68,686
Resources applied on functional fixed assets	(1,820)	(738)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(9,233)</u>	<u>67,948</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 23 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	849,557	-	849,557	780,871
Recognised gains and losses before transfers	<u>(7,413)</u>	-	<u>(7,413)</u>	68,686
	842,144	-	842,144	849,557
Closing revenue funds	<u>842,144</u>	<u>-</u>	<u>842,144</u>	<u>849,557</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	842,144	-	842,144	849,557

The notes attached on pages 12 to 23 form an integral part of these accounts.

Hessilhead Wildlife Rescue Trust - Statement of Financial Activities for the year ended 31 March 2025

**Hessilhead Wildlife Rescue Trust
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025	2024
	£	£
Income		
Income from operations	250,605	376,381
Refunds from HMRC on gift aided donations	10,679	12,797
Investment income		
Interest receivable	2,716	2,201
Other operating income	-	688
Gross income in the year before exceptional items	264,000	392,067
Gross income in the year including exceptional items	264,000	392,067
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	263,342	312,552
Depreciation and amortisation	5,805	6,370
Fundraising costs	943	3,194
Governance costs	1,323	1,265
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	271,413	323,381
Net income before tax in the financial year	(7,413)	68,686
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(7,413)	68,686
Retained surplus for the financial year	(7,413)	68,686

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 23 form an integral part of these accounts.

Hessilhead Wildlife Rescue Trust - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note Ref		£	£
Fixed assets	A			
Tangible assets	8	A2	44,880	48,865
Current assets	B			
Stocks		B1	380	540
Debtors	10	B2	12,021	12,962
Cash at bank and in hand		B4	815,320	806,657
Total current assets			827,721	820,159
Creditors: amounts falling due within one year	11	C1	<u>(30,457)</u>	<u>(19,467)</u>
Net current assets			797,264	800,692
The total net assets of the charity			<u>842,144</u>	<u>849,557</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

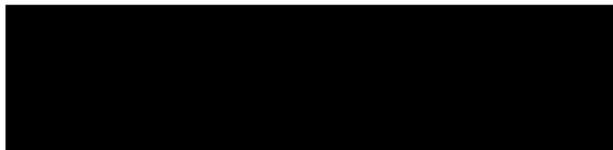
Unrestricted Revenue Funds	15	D3	842,144	849,557
			842,144	849,557
Designated Funds				
Total charity funds			<u>842,144</u>	<u>849,557</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Trustee

Approved by the board of trustees on 28 November 2025

The notes attached on pages 12 to 23 form an integral part of these accounts.

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have examined the major business and operational risks which the Trust faces and have established systems to enable regular reports to be produced so that steps can be taken to lessen these risks.

Policies relating to categories of income and income recognition.

Nature of income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Categories of Income

The following specific policies are applied to particular categories of income:

Income from donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Land & Building	10 % reduced balance
Plant and machinery	20 % reduced balance
Motor vehicles	25 % reduced balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from 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 and provisions are recognised at their settlement amount.

Financial instruments including cash and bank balances

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,805	6,370
Pension costs	<u>3,821</u>	<u>3,921</u>

6 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	148,124	177,488
Employer's National Insurance for all staff	6,715	7,754
Employer's operating costs of defined contribution pension schemes	3,821	3,921
Total salaries, wages and related costs	<u>158,660</u>	<u>189,163</u>

The estimated full time equivalent number of all staff employed in the year was 7 7

The estimated equivalent number of full time staff deployed in different activities in the year was:-

The estimated full time equivalent number of all staff employed as above 7 7

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	172,022	65,962	38,157	276,141
Additions	1,820	-	-	1,820
At 31 March 2025	173,842	65,962	38,157	277,961
Depreciation				
At 1 April 2024	135,547	55,437	36,292	227,276
Charge for the year	3,234	2,105	466	5,805
At 31 March 2025	138,781	57,542	36,758	233,081
Net book value				
At 31 March 2025	35,061	8,420	1,399	44,880
At 31 March 2024	36,475	10,525	1,865	48,865
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2023	172,022	65,224	38,157	275,403
Additions	-	738	-	738
31 March 2024	172,022	65,962	38,157	276,141
Depreciation				
01 April 2023	132,279	52,957	35,670	220,906
Charge for the year	3,268	2,480	622	6,370
31 March 2024	135,547	55,437	36,292	227,276
Net book value				
31 March 2024	36,475	10,525	1,865	48,865
01 April 2023	39,743	12,267	2,487	54,497

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

9 Stocks & Work in Progress	2025	2024
	£	£
Stocks before write downs	380	540
	<u>380</u>	<u>540</u>

Analysis of the carrying value of stocks and work in progress by activities

Activity	Work in Progress		Stocks	
	2025	2024	2025	2024
	£	£	£	£
Charitable activity 1	-	-	380	540
	<u>-</u>	<u>-</u>	<u>380</u>	<u>540</u>

10 Debtors

	2025	2024
	£	£
Trade debtors	10,305	11,289
Prepayments and accrued income	1,716	1,500
Other debtors	-	173
	<u>12,021</u>	<u>12,962</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	776	6,782
Accruals	22,226	11,885
PAYE, NIC VAT and other taxes	4,410	63
Other creditors	3,045	737
	<u>30,457</u>	<u>19,467</u>

12 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	849,557	780,871
Surplus after tax for the year	(7,413)	68,686
At 31 March 2025	<u>842,144</u>	<u>849,557</u>

13 Related party transactions

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

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	44,880	-	-	44,880
Current Assets	827,721	-	-	827,721
Current Liabilities	(30,457)	-	-	(30,457)
	842,144	-	-	842,144

At 1 April 2024	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	48,865	-	-	48,865
Current Assets	820,159	-	-	820,159
Current Liabilities	(19,467)	-	-	(19,467)
	849,557	-	-	849,557

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 16 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	849,557	(7,413)	-	842,144
Total unrestricted and designated funds	849,557	(7,413)	-	842,144
Total charity funds	849,557	(7,413)	-	842,144

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	264,000	(271,413)	-	(7,413)
	264,000	(271,413)	-	(7,413)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

Hessilhead Wildlife Rescue Trust

Notes to the Accounts for the year ended 31 March 2025

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

18 Ultimate controlling party

The charity is under the control of its legal members.

Hessilhead Wildlife Rescue Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	84,581	-	84,581	94,138
Refunds from HMRC on gift aided donations	10,679	-	10,679	12,797
GUVMA Rodeo Committee	-	-	-	1,100
Orr Mack Foundation	-	-	-	1,000
Highland Titles	-	-	-	1,000
British Divers Marine Rescue	10,000	-	10,000	10,000
R Shaw	-	-	-	1,000
WK Antique Shop	-	-	-	1,000
M Ward	-	-	-	1,000
Beith Christian Action Group	1,000	-	1,000	-
McTaggart & Co Solicitors	2,000	-	2,000	-
Samela Trust	3,500	-	3,500	-
Foundation Scotland	1,000	-	1,000	-
	-	-	-	-
Total donations and gifts from individuals	112,760	-	#VALUE!	123,035
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Legacies receivable				
Small legacies individually less than £1000	-	-	-	683
	5,000	-	5,000	5,000
	-	-	-	73,146
	-	-	-	5,000
	-	-	-	3,000
	-	-	-	27,842
	-	-	-	11,558
	-	-	-	3,000
	68,854	-	68,854	100,000
	-	-	-	10,000
	-	-	-	20,822
	-	-	-	2,000
	10,000	-	10,000	-
	20,219	-	20,219	-
	4,580	-	4,580	-
	18,098	-	18,098	-
	19,385	-	19,385	-
	1,000	-	1,000	-
Total legacies receivable	147,136	-	147,136	262,051
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies	259,896	-	#VALUE!	385,086

Hessilhead Wildlife Rescue Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

20 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Sale of goods, training fees etc		1,583	-	1,583	3,187
Income from letting and licensing of property for non charitable purposes		(195)	-	(195)	905
Total from other activities	A3	1,388	-	1,388	4,092

21 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Bank Interest Receivable		2,716	-	2,716	2,201
Total investment income	A4	2,716	-	2,716	2,201

22 Other income and gains

<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Sundry other income		-	-	-	688
Total other income	A5	-	-	-	688

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		148,124	-	148,124	177,488
Employers' NI - Charitable activities		6,715	-	6,715	7,754
Defined contribution pension costs - charitable activities		3,821	-	3,821	3,921
Total direct spending	B2a	158,660	-	158,660	189,163

Hessilhead Wildlife Rescue Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Rates and water charges	-	-	-	443
Rent	10,000	-	10,000	10,000
Light heat and power	16,484	-	16,484	13,078
Premises repairs, renewals and maintenance	13,602	-	13,602	20,527
Administrative overheads				
Telephone, fax and internet	5,101	-	5,101	4,512
Stationery and printing	1,108	-	1,108	2,300
Motor expenses	6,133	-	6,133	5,340
Membership subscriptions	679	-	679	530
Software licences and expenses	1,017	-	1,017	808
Cleaning	2,784	-	2,784	4,055
Advertising and marketing	709	-	709	1,150
Sundry expenses	56	-	56	126
Equipment, repairs, expenses and maintenance	433	-	433	78
Insurance	2,078	-	2,078	1,872
Vet surgeon and materials	9,352	-	9,352	11,647
Animal and bird food	31,021	-	31,021	42,932
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 25	2,818	-	2,818	2,677
Financial costs				
Bank charges	1,073	-	1,073	1,280
Other Interest payable	234	-	234	34
Depreciation & Amortisation in total for	5,805	-	5,805	6,370
Support costs before reallocation	110,487	-	110,487	129,759
Total support costs - Current Year	110,487	-	110,487	129,759

All the expenditure in the prior year was unrestricted.

Administrative overheads

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 25

As detailed in Note 25	2,677	-	2,677
Financial costs			
Bank charges	1,280	-	1,280
Other Interest payable	34	-	34
Depreciation & Amortisation in total for	6,370	-	6,370
Support costs before reallocation	129,759	-	129,759

The basis of allocation of costs between activities is described under accounting policies

Hessilhead Wildlife Rescue Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

25 Other Expenditure - Governance costs

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,323	-	1,323	1,265
Total Governance costs	1,323	-	1,323	1,265

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Other financial services	2,818	-	2,818	2,677
Total additional fees included in support costs at Note 24	2,818	-	2,818	2,677

All the expenditure in the prior year was unrestricted.

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
Other financial services	2,677	-	2,677
Total additional fees included in support costs at Note 24	2,677	-	2,677

26 Total Charitable expenditure

Current Year		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	158,660	-	158,660	189,163
Total support costs	B2d	110,487	-	110,487	129,759
Total Governance costs	B2e	1,323	-	1,323	1,265
Total charitable expenditure	B2	270,470	-	270,470	320,187

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
		2024	2024	2024
		£	£	£
Total direct spending	B2a	189,163	-	189,163
Total support costs	B2d	129,759	-	129,759
Total Governance costs	B2e	1,265	-	1,265
Total charitable expenditure	B2	320,187	-	320,187

Hessilhead Wildlife Rescue Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

27 Expenditure on raising funds and costs of investment management

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Cost of fundraising activities	943	-	943	3,194
Total fundraising costs	943	-	943	3,194

All the expenditure in the prior year was unrestricted.

