# SCOTTISH BADGERS

**Report and Financial Statements for the 12 months ending 31st March 2026**

**Scottish Charity Number SC034297**

SCOTTISH BADGERS

Unaudited Financial Statements for the 12 months ended 31st March 2026

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# SCOTTISH BADGERS
## Trustees' Report

The Trustees present their report and financial statements for the 12 months ended 3lst March 26. They have adopted the provisions of the Charities and Trustees and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(as amended) and Accounting and Reporting By Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with he Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014

**Governing Document**
Formerly a charitable unincorporated association. The association changed its constitutional form to that of a SCIO (Scottish Charitable Incorporated Organisation) on the 1 March 2013, (Full transfer of assets and Liabilities is deemed to have occurred on the 31st May 2013).

**Recruitment and Appointment of Trustees**
All Trustees are appointed or re-appointed by the Members of the Advisory Group immediately after the AGM held in September each year.

**Current Trustees**
The Trustees who served during the year were:

Elspeth Stirling – Secretary and Scientific Evidence and Representation
Marjorie Delaney – Book-keeper - appointed Sept 2023
Gill Smart – Planning and Development
Steve Jackson-Matthews – Membership and Branches - Sept 2023
Ann Innes – Funding and Merchandise
Ashleigh Wyllie – Education and Training - Sept 2023
Jill Sowden – Engagement appointed Sept 2023

**Registered Office**
Hillhead Farmhouse, North Mains of Kinnettles, Forfar, DD8 1XF

**Charitable Objectives and Activities**
Our purposes, as set out in the Constitution, are to protect and conserve badgers, their setts and natural habitats for the benefits of the public. To educate, inform and advise the public and liaise with other conservation organisations and statutory bodies, for the benefit of badgers.

**Statement of Trustees' Responsibilities**
It is the Trustees' responsibility to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of any net incoming Resources/(Resources Expended) of the charity for that period, In preparing those statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;

-observe the methods and principles in the applicable Charities SORP

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

## Trustees Report

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Charities and Trustee 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 of fraud and other irregularities.

**Principal Activities**
The principal activities of the Charity is to continue to protect and conserve badgers. This activity is reported in more detail in the stand-alone Annual Review Report.

**Results for the period**
The financial results for the period are shown on page 4 as a net loss of incoming resources over outgoing resources of £ (3,927)

The funds carried forward is shown in the Balance Sheet on page 5 as unrestricted funds of £17,122

**Audit**
The Trustees considered that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts regulations do not apply. R.B. Cessford CA has been appointed as the independent examiner.

This report was approved by the Trustees on: ..... 7th September 2026

and signed on their behalf by:

..... Elspeth Stirling , Trustee

SCOTTISH BADGERS

Independent Examiner's Report to the Trustees

I report on the accounts for the 12 months ended 31 March 2026 set out on pages 4 to 9.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, The Charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention,

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with Regulation 11of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with the examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, 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.

R B Cessford CA
Whanland
Farnell
Brechin
Angus
DD9 6UF

Date: 7th September 2026

**Section A Statement of financial activities (including summary income and expenditure account)**

| Recommended categories by activity | Guidance Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total funds £ | Prior year funds £ |
|---|---|---|---|---|---|---|
| **Income (Note 3)** | | F01 | F02 | F03 | F04 | F05 |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | 36,611 | - | - | 36,611 | 104,287 |
| Charitable activities | S02 | 5,949 | - | - | 5,949 | 7,869 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| ***Total*** | S07 | 42,560 | - | - | 42,560 | 112,156 |
| **Expenditure (Notes 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 45,885 | - | - | 45,885 | 117,976 |
| Separate material expense item | S10 | 102 | | | 102 | 357 |
| Other | S11 | 500 | - | - | 500 | 500 |
| ***Total*** | S12 | 46,487 | - | - | 46,487 | 118,833 |
| **Net income/(expenditure) before tax for the reporting period** | S13 | (3,927) | - | - | (3,927) | (6,677) |
| Tax payable | S14 | - | - | - | - | - |
| **Net income/(expenditure) after tax before investment gains/(losses)** | S15 | (3,927) | - | - | (3,927) | (6,677) |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| **Net income/(expenditure)** | S17 | (3,927) | - | - | (3,927) | (6,677) |
| **Extraordinary items** | S18 | - | - | - | - | |
| **Transfers between funds** | S19 | - | - | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | - | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| ***Net movement in funds*** | S22 | (3,927) | - | - | (3,927) | (6,677) |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S23 | 21,049 | - | - | 21,049 | 27,726 |
| ***Total funds carried forward*** | S24 | 17,122 | - | - | 17,122 | 21,049 |

**Section B** **Balance Sheet**

| | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **Fixed assets** | | F01 | F02 | F03 | F04 | F05 |
| **Intangible assets (Note 15)** | B01 | - | - | - | - | - |
| **Tangible assets (Note 14)** | B02 | 206 | - | - | 206 | 308 |
| **Heritage assets (Note 16)** | B03 | - | - | - | - | - |
| **Investments (Note 17)** | B04 | - | - | - | - | - |
| ***Total fixed assets*** | B05 | 206 | - | - | 206 | 308 |
| **Current assets** | | | | | | |
| **Stocks (Note 18)** | B06 | 500 | - | - | 500 | 1,500 |
| **Debtors (Note 19)** | B07 | 550 | - | - | 550 | 10,000 |
| **Investments (Note 17.4)** | B08 | - | - | - | - | - |
| **Cash at bank and in hand (Note 24)** | B09 | 16,866 | - | - | 16,866 | 36,006 |
| ***Total current assets*** | B10 | 17,916 | - | - | 17,916 | 47,506 |
| **Creditors: amounts falling due within one year (Note 20)** | B11 | 1000 | - | - | 1000 | 26,765 |
| ***Net current assets/(liabilities)*** | B12 | 16,916 | - | - | 16,916 | 20,741 |
| ***Total assets less current liabilities*** | B13 | 17,122 | - | - | 17,122 | 21,049 |
| **Creditors: amounts falling due after one year (Note 20)** | B14 | - | - | - | - | - |
| **Provisions for liabilities** | B15 | | - | - | - | |
| ***Total net assets or liabilities*** | B16 | 17,122 | - | - | 17,122 | 21,049 |
| **Funds of the Charity** | | | | | | |
| **Endowment funds (Note 27)** | B17 | - | | | - | - |
| **Restricted income funds (Note 27)** | B18 | | - | | - | - |
| **Unrestricted funds** | B19 | | | - | - | - |
| **Revaluation reserve** | B20 | | | | - | |
| **Fair value reserve** | B21 | | | | | |
| ***Total funds*** | B22 | 17,122 | - | - | 17,122 | 21,049 |

## ACCOUNTING POLICIES

### Accounting Convention

The financial statements have been prepared under the historical cost convention, with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Statement applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment(Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed . No restatements were required . No adjustments have been made to previously reported income

### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy,

### Resources Expended

Expenditure accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

### 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 | 25 % straight line |
| Motor Vehicles | 25 % reducing balance |
| Computer Equipment | 25 % straight line |

### Taxation

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.

**Section C** **Notes to the accounts** **(cont)**

**Note 3** **Income**

| | Analysis of income | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
|---|---|---|---|---|---|---|
| | | £ | | | £ | £ |
| **Donations and legacies:** | Donations and gifts | 14,385 | - | - | 14,385 | 11,754 |
| | Gift Aid | - | - | - | - | 1,013 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 16,031 | - | - | 16,031 | 83,627 |
| | Membership subscriptions and sponsorships which are in substance donations | 6,195 | - | - | 6,195 | 7,893 |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | |
| | **Total** | 36,611 | - | - | 36,611 | 94,287 |
| **Charitable activities:** | Mechandise | 2,794 | - | - | 2,794 | 2,702 |
| | Conference Fees | - | - | - | -- | - |
| | Search Fees | 3,155 | - | - | 3,155 | 4,375 |
| | Training Course | | | | -- | - |
| | Other | - | - | - | - | 782 |
| | **Total** | 5,949 | - | - | 5,949 | 7,869 |
| **Other trading activities:** | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Income from investments:** | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Separate material item of income** | | - | - | - | - | - |
| | | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Other:** | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **TOTAL INCOME** | | 42,560 | - | - | 42,560 | 112,156 |

**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Expenditure**

| | Analysis of expenditure | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
|---|---|---|---|---|---|---|
| | | £ | | | £ | £ |
| **Expenditure on charitable activities:** | Personnel Costs (Consultants) | 34,448 | - | - | 34,448 | 86369 |
| | Telephone | - | - | - | - | 175 |
| | Attributed costs | 2,882 | | | 2,882 | 4,324 |
| | Training Costs | 1,020 | | | 1,020 | 5,684 |
| | Research Costs | - | | | - | 14,800 |
| | Donations | 175 | | | 175 | 280 |
| | Travel and Subsistence | 344 | | | 344 | 364 |
| | Workshop and event costs | - | | | - | 254 |
| | Conference Costs | - | | | - | 325 |
| | Running and Office Costs | 852 | - | - | 852 | 1,218 |
| | Paypal Costs | 136 | - | - | 136 | 215 |
| | HLF/Youth Project | - | - | - | - | 544 |
| | Insurance | 945 | | | 945 | 784 |
| | Website Costs | - | - | - | - - | 275 |
| | Subscriptions and Fees | 1,469 | - | - | 1,469 | 865 |
| | Merchandise (net of stock adjustment) | 1,864 | - | - | 1,864 | - |
| | Project Evaluation | 1,750 | - | - | 1,750 | 1500 |
| | **Total expenditure on raising funds** | 45,885 | - | - | 45,885 | 117,976 |
| **Separate material item of expense** | Equipment depreciation | 102 | - | - | 102 | 357 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Governance Costs** | Trustees' Expenses | - | - | - | - | - |
| | Accountancy | 500 | - | - | 500 | 500 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | **Total other expenditure** | 602 | - | - | 602 | 500 |
| **TOTAL EXPENDITURE** | | 46,487 | - | - | 46,487 | 118,833 |

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Tangible fixed assets**

***Please complete this note if the charity has any tangible fixed assets***

**14.1 Cost or valuation**

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | - | - | 9,896 | 8,931 | 18,827 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | 9,896 | 8,931 | 18,827 |

**14.2 Depreciation and impairments**

| | | | | | |
|---|---|---|---|---|---|
| ****Basis** | SL or RB | SL or RB | RB | RB | SL or RB |
| **** Rate** | | | | | |
| At beginning of the year | - | - | 9,896 | 8,623 | 18,519 |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | 102 | 102 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | 9,896 | 8,725 | 18,621 |